



**LEGISLATIVE  
FISCAL BUREAU**

STATE OF WISCONSIN

**JANUARY 2023**

**Informational Paper #77**

**State and Local Government Revenue  
and Expenditure Rankings**



# State and Local Government Revenue and Expenditure Rankings

Prepared by

John Gentry

Wisconsin Legislative Fiscal Bureau  
One East Main, Suite 301  
Madison, WI 53703  
<http://legis.wisconsin.gov/lfb>



## TABLE OF CONTENTS

Introduction .....	1
Calculation of Revenue and Expenditure Rankings .....	1
State Population and Personal Income .....	2
State and Local Government Revenue Rankings .....	2
State and Local Government Expenditure Rankings .....	7
Attachments .....	12

Attachment 1	Rankings on State Population, Personal Income, and Per Capita Personal Income .....	13
--------------	---	----

### State and Local Government Revenue Rankings in 2019-20

Attachment 2	Total Revenue .....	14
Attachment 3	General Revenue .....	15
Attachment 4	General Revenue from Own Sources .....	16
Attachment 5	Revenue Received from the Federal Government .....	17
Attachment 6	Total Taxes .....	18
Attachment 7	Property Taxes .....	19
Attachment 8	Individual Income Taxes .....	20
Attachment 9	General Sales Taxes .....	21
Attachment 10	Selective Sales Taxes .....	22
Attachment 11	Motor Fuel Taxes .....	23
Attachment 12	Public Utility Taxes .....	24
Attachment 13	Other Selective Sales Taxes .....	25
Attachment 14	Corporate Income Taxes .....	26
Attachment 15	Motor Vehicle License Taxes .....	27
Attachment 16	Other Taxes .....	28
Attachment 17	Total Current Charges .....	29
Attachment 18	Higher Education Charges .....	30
Attachment 19	Hospital Charges .....	31
Attachment 20	Sewerage and Solid Waste Management Charges .....	32
Attachment 21	Other Current Charges .....	33
Attachment 22	Miscellaneous General Revenue .....	34
Attachment 23	Utility Revenue .....	35
Attachment 24	Insurance Trust Revenue .....	36
Attachment 25	Employee Retirement Trust Revenue .....	37

### State and Local Government Expenditure Rankings in 2019-20

Attachment 26	Total Expenditures .....	38
Attachment 27	Direct General Expenditures .....	39
Attachment 28	Current Operations, Other than Wages .....	40
Attachment 29	Salaries and Wages .....	41
Attachment 30	Capital Outlays .....	42
Attachment 31	Interest on Debt .....	43
Attachment 32	Assistance and Subsidies .....	44
Attachment 33	Elementary and Secondary Education .....	45
Attachment 34	Higher Education .....	46
Attachment 35	Public Welfare .....	47
Attachment 36	Highways .....	48
Attachment 37	Police and Fire Protection .....	49
Attachment 38	Health .....	50
Attachment 39	Corrections .....	51

Attachment 40	Sewerage and Solid Waste Management .....	52
Attachment 41	Hospitals .....	53
Attachment 42	Parks and Recreation.....	54
Attachment 43	Natural Resources .....	55
Attachment 44	Employee Retirement.....	56
Attachment 45	Unemployment Compensation .....	57
Attachment 46	Utility.....	58

**Historical Data on Wisconsin State and Local Government Revenues**

Attachment 47	Total Revenue .....	59
Attachment 48	General Revenue .....	60
Attachment 49	General Revenue from Own Sources .....	61
Attachment 50	Total Taxes .....	62
Attachment 51	Property Taxes.....	63
Attachment 52	Individual Income Taxes.....	64
Attachment 53	General Sales Taxes .....	65
Attachment 54	Motor Fuel Taxes .....	66
Attachment 55	Corporate Income Taxes .....	67
Attachment 56	Revenue from Current Charges .....	68
Attachment 57	Revenue Received from the Federal Government .....	69
Attachment 58	Insurance Trust Revenue.....	70

**Historical Data on Wisconsin State and Local Government Expenditures**

Attachment 59	Total Expenditures .....	71
Attachment 60	Direct General Expenditures.....	72
Attachment 61	Insurance Trust Expenditures .....	73
Attachment 62	Current Operations, Other Than Wages .....	74
Attachment 63	Salaries and Wages .....	75
Attachment 64	Capital Outlays.....	76
Attachment 65	Interest on Debt .....	77
Attachment 66	Assistance and Subsidies .....	78
Attachment 67	Elementary and Secondary Education.....	79
Attachment 68	Public Welfare.....	80
Attachment 69	Higher Education .....	81
Attachment 70	Highways.....	82
Attachment 71	Police and Fire Services.....	83
Attachment 72	Health .....	84
Attachment 73	Corrections .....	85
Attachment 74	Sewerage and Solid Waste Management .....	86
Attachment 75	Hospital.....	87
Attachment 76	Parks and Recreation.....	88
Attachment 77	Natural Resources .....	89
Attachment 78	Employee Retirement.....	90
Attachment 79	Unemployment Compensation Benefit .....	91

# State and Local Government Revenue and Expenditure Rankings

This paper presents information on Wisconsin's rankings among all states on state and local taxes, other revenues, and expenditures by state and local governments. The data used in calculating the rankings is from the U.S. Census Bureau's publication "State and Local Government Finances." The Census data is the most complete information available, and covers government revenues and expenditures in all 50 states, the District of Columbia, and local units of government.

A drawback of this data, however, is that it is somewhat dated. The most recent figures were released in September, 2022, and cover state fiscal year 2019-20, which ran from July 1, 2019, through June 30, 2020, in most states. Therefore, there is a lag of more than two years between the end of the period covered by the data and its release. Other organizations may issue more timely tax rankings, but their figures are based on projections rather than actual collections. Also, other organizations may not prepare detailed estimates of state and local government expenditures. Another potential drawback of the Census data is that states may differ in how they report certain revenues and expenditures, such as refundable tax credits. Despite these limitations, the Census data is the most accurate information available for calculating state-by-state revenue and expenditure rankings.

Comprehensive Census data is available for most years dating back to the 1970s. However, the Census Bureau did not issue state-by-state figures for 2000-01 or 2002-03. Government revenue and expenditure amounts are presented on a fiscal-year basis.

This paper primarily focuses on Wisconsin's most recent tax and expenditure rankings, and also presents information regarding historical trends.

The remainder of this paper is comprised of five sections. The first section presents an overview of how state and local revenue and expenditure rankings are calculated and the second section provides information about Wisconsin's population and state personal income. This is followed by sections covering Wisconsin's rankings on state and local government revenues and expenditures. Finally, the last part of the paper includes a number of attachments, which show population, personal income, revenue, and expenditure rankings for all 50 states and the District of Columbia. The attachments also present historical information on Wisconsin's state and local government revenues and expenditures.

---

## Calculation of Revenue and Expenditure Rankings

---

There are two measures that are commonly used to portray state and local tax burdens and spending levels:

- Per capita revenue collections or expenditures; and
- Revenue collections or expenditures per \$1,000 of state personal income.

Per capita revenues or expenditures are calculated by dividing total revenue collections or government spending by a state's population. Revenues or expenditures per \$1,000 of personal income, which is generally believed to more accurately reflect the ability of state residents to pay taxes and fund government expenditures, is calculated by dividing total revenue collections or

spending by total state personal income and multiplying that result by \$1,000. State personal income is a broad indicator of the size of a state's economy. It measures income from current production and includes wages and salaries, fringe benefits, personal interest and dividend income, rental income, proprietors' income, and public and private transfer payments to individuals. Employer and employee contributions for social insurance are subtracted and capital gains and losses are not included in calculating personal income.

Population and personal income data are reported in this paper from Bureau of Economic Analysis statistical tables (data series SAINC1 and SAINC5N, respectively, as of the end of September, 2022). For these sources, population is a mid-year estimate (July), and thus relates to the beginning of Wisconsin's fiscal year. Personal income is an end of year (December) estimate, and thus relates to the middle of the state fiscal year. All tables and attachments, unless otherwise noted, show personal income for the calendar year in which the fiscal year began, and population amounts are shown for the calendar year in which the fiscal year ended.

In comparing revenues and expenditures across states, it is important to include both state and local governments, because there are significant differences among states in the mix of state and local revenues used to fund various programs. The extent to which the state deviates from the U.S. average for each measure is also noteworthy. A relatively high or low tax or expenditure ranking may be viewed as less of a concern if the state is close to the national average than if it significantly differs from the average.

---

### **State Population and Personal Income**

---

Wisconsin's population in July, 2021, was estimated at 5.9 million, which was 20<sup>th</sup> largest in the

nation. Wisconsin residents made up 1.8% of the total U.S. population. Wisconsin's aggregate state personal income in calendar year 2021 was 21<sup>st</sup> highest at \$351.6 billion. Per capita personal income in Wisconsin was \$59,626, which was 28<sup>th</sup> highest and 7.0% below the U.S. average. Rankings for all states on these measures are presented in Attachment 1.

Wisconsin's population grew by 9.0% between 2001 and 2021, an average increase of 0.4% per year. In contrast, the population for all 50 states and the District of Columbia rose by 16.5% (0.8% per year) during that period. Wisconsin represented 1.9% of the nation's population in 2001 and 1.8% in 2021. Wisconsin's population growth was 37<sup>th</sup> highest nationally.

Aggregate personal income in Wisconsin also grew more slowly than the U.S. total during this period: by 3.8% annually compared to 4.4% annually. Personal income growth in Wisconsin ranked 42<sup>nd</sup> highest nationally over that period.

Wisconsin's per capita personal income was 2.5% less than the national average in 2001 and 7.0% less in 2021. Wisconsin's per capita personal income grew by approximately 3.4% per year during this period, which was less than the 3.6% growth rate for the entire U.S. Per capita personal income growth in Wisconsin ranked 43<sup>rd</sup> highest over that period.

---

### **State and Local Government Revenue Rankings**

---

The Census Bureau's definition of government revenue includes all amounts of money received by a government from external sources during its fiscal year, net of refunds and other correcting transactions. Under this definition, transfers of funds within the same level of government, such as contributions to employee retirement systems, are not counted as revenues. Non-cash

transactions, such as the receipt of technical services or property, are also not included.

The Census Bureau also does not include as government revenue money received from the issuance of debt, sales of investments, or agency or private trust transactions. An agency transaction is a financial activity in which one government acts as an agent for another unit of government, such as when the state withholds federal income and payroll taxes from its employees for disbursement to the federal government or when the state Department of Revenue collects local sales taxes for distribution to counties and other local taxing jurisdictions. A private trust transaction is a situation where a government accounting fund receives and disburses assets held in trust for a particular individual or corporation, such as the state support collections trust fund, which is used for the receipt and disbursement of child support payments.

As outlined below, the Census Bureau divides total government revenues into a number of sub-categories. Tables 1 and 2 present information on state and local government revenue sources in Wisconsin for fiscal year 2019-20. The following sections describe the various revenue categories used by the Census Bureau and highlight some of the data shown in Tables 1 and 2.

### **Major Census Bureau Revenue Categories**

The Census Bureau divides total state and local government revenues into four major categories: general revenue, utility revenue, liquor store revenue, and insurance trust revenue.

- General revenue, which is by far the largest of these categories, includes all revenues that do not fall into one of the other three categories.

- Utility revenue is comprised of gross receipts from sales and directly-related services and by-products of four types of government utilities: water; electric; gas; and mass transit.

- Liquor store revenue includes gross receipts of government-run liquor stores. In 2019-20, there were no government-owned liquor stores in Wisconsin.

- Insurance trust revenue consists of contributions distinctively imposed for the support of public retirement and social insurance systems plus net earnings on the investment assets of such systems. It does not include contributions from the government that administers the system, whether they are paid on behalf of its employees covered by the plan or for supplemental support. Also excluded are general tax receipts that are credited to these trust funds. In Wisconsin, the two largest sources of insurance trust revenue are for government employee retirement systems and unemployment compensation. Employee retirement trust fund revenue includes earnings or losses on assets in such funds, but does not include contributions to such funds on behalf of employees. Unemployment compensation revenue primarily consists of required employer contributions to the state unemployment reserve fund.

As shown in Table 1, Wisconsin's total state and local government revenues were \$84,836 million in 2019-20. General revenue was \$58,433 million (68.9%), utility revenue was \$2,192 million (2.6%), and insurance trust revenue was \$24,211 million (28.5%).

In 2019-20, Wisconsin ranked 12<sup>th</sup> highest in the nation on total state and local government revenues per capita (11.6% above the U.S. average), and 12<sup>th</sup> highest on total revenues per \$1,000 of personal income (18.4% above average).

If only general revenues are considered, Wisconsin ranked 33<sup>rd</sup> on general revenues per capita and 34<sup>th</sup> per \$1,000 of personal income. Wisconsin was below the U.S. average by 9.3% on general revenues per capita and below average by 3.7% on general revenues per \$1,000 of personal income.

**TABLE 1**

**Summary of Wisconsin Rankings on State and Local Government Revenues  
Fiscal Year 2019-20**

	Amount (Thousands)	Percent of Total	Per Capita Revenues	Rank	% Difference From U.S. Average	Revenues Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
<b>Total Revenues</b>								
General Revenue	\$58,432,911	68.9%	\$9,916.79	33	-9.3%	\$187.88	34	-3.7%
Utility Revenue	2,192,460	2.6	372.09	33	-31.8	7.05	33	-27.6
Insurance Trust Revenue	<u>24,210,666</u>	<u>28.5</u>	<u>4,108.85</u>	1	194.8	<u>77.84</u>	1	213.0
Total Revenues	\$84,836,037	100.0%	\$14,397.72	12	11.6%	\$272.77	12	18.4%
<b>Breakdown of General Revenues</b>								
General Revenue from Own Sources	\$44,785,231	52.8%	\$7,600.61	28	-7.1%	\$144.00	27	-1.4%
Federal Revenue	<u>13,647,680</u>	<u>16.1</u>	<u>2,316.18</u>	40	-15.7	<u>43.88</u>	38	-10.5
Total General Revenue	\$58,432,911	68.9%	\$9,916.79	33	-9.3%	\$187.88	34	-3.7%
<b>Breakdown of General Revenue from Own Sources</b>								
Taxes	\$31,046,701	36.6%	\$5,269.01	23	-6.2%	\$99.82	19	-0.4%
Current Charges	8,942,212	10.5	1,517.60	30	-13.5	28.75	31	-8.2
Miscellaneous General Revenue	<u>4,796,318</u>	<u>5.7</u>	<u>813.99</u>	22	-0.1	<u>15.42</u>	18	6.0
Total General Revenue from Own Sources	\$44,785,231	52.8%	\$7,600.61	28	-7.1%	\$144.00	27	-1.4%
<b>Breakdown of Taxes</b>								
Property Tax	\$10,119,649	11.9%	\$1,717.43	24	-5.1%	\$32.54	18	0.7%
Individual Income Tax	8,514,409	10.0	1,445.00	13	12.8	27.38	14	19.7
General Sales and Use Tax	6,310,311	7.4	1,070.94	35	-19.9	20.29	33	-15.0
Other Selective Sales Taxes	1,552,405	1.8	263.46	41	-31.5	4.99	40	-27.3
Corporate Income Tax*	1,441,416	1.7	244.63	11	33.8	4.63	10	42.0
Motor Fuel Taxes*	1,103,699	1.3	187.31	15	17.8	3.55	18	25.0
Other Taxes	953,880	1.1	161.89	38	-43.7	3.07	40	-40.3
Vehicle License Tax	700,051	0.8	118.81	13	31.7	2.25	14	39.8
Utility Taxes	<u>350,881</u>	<u>0.4</u>	<u>59.55</u>	25	-27.6	<u>1.13</u>	26	-23.2
Total Taxes	\$31,046,701	36.6%	\$5,269.01	23	-6.2%	\$99.82	19	-0.4%
<b>Breakdown of Current Charges</b>								
Higher Education Charges	\$2,459,942	2.9%	\$417.48	24	13.8%	\$7.91	24	20.8%
Hospital Charges	2,044,872	2.4	347.04	31	-38.8	6.57	31	-35.0
Sewerage and Solid Waste Charges	1,500,385	1.8	254.63	21	-3.0	4.82	20	3.0
Other Current Charges	<u>2,937,013</u>	<u>3.5</u>	<u>498.45</u>	25	-10.7	<u>9.44</u>	22	-5.2
Total Current Charges	\$8,942,212	10.5%	\$1,517.60	30	-13.5%	\$28.75	31	-8.2%
<b>Breakdown of Misc. General Revenue</b>								
Other Misc. General Revenue	\$3,600,451	4.2 %	\$611.04	19	3.2%	\$11.58	17	9.5%
Interest	<u>1,195,867</u>	<u>1.4</u>	<u>202.95</u>	25	-8.9	<u>3.84</u>	24	-3.3
Total Miscellaneous General Revenue	\$4,796,318	5.7%	\$813.99	22	-0.1%	\$15.42	18	6.0%
<b>Breakdown of Utility Revenue</b>								
Electric Utility Revenue	\$1,312,148	1.5%	\$222.69	19	-9.7%	\$4.22	19	-4.2%
Water Utility Revenue	808,618	1.0	137.23	40	-40.2	2.60	40	-36.5
Other Utility Revenue	<u>71,694</u>	<u>0.1</u>	<u>12.17</u>	40	-82.4	<u>0.23</u>	40	-81.4
Total Utility Revenue	\$2,192,460	2.6%	\$372.09	33	-31.8%	\$7.05	33	-27.6%
<b>Breakdown of Insurance Trust Revenue</b>								
Employee Retirement Revenue	\$23,563,589	27.8%	\$3,999.03	1	238.1%	\$75.76	1	258.9%
Other Insurance Trust Revenue	<u>647,077</u>	<u>0.8</u>	<u>109.82</u>	28	-47.9	<u>2.08</u>	29	-44.7
Total Insurance Trust Revenue	\$24,210,666	28.5%	\$4,108.85	1	194.8%	\$77.84	1	213.0%

Sources: U.S. Census Bureau and Bureau of Economic Analysis

\*Corporate income tax equals corporate plus economic development surcharge plus the pass-through entity tax. Motor fuel equals gas tax plus petroleum inspection fee.

Wisconsin ranked 1<sup>st</sup> on insurance trust revenues per capita and per \$1,000 of personal income. This was due to employee retirement revenue, which was 238.1% above the U.S. average on revenues per capita and 258.9% higher on revenues per \$1,000 of personal income. These rankings are significantly higher than in previous years because of the large retirement system investment gains, which vary widely from year to year.

Finally, Wisconsin was well below the U.S. average on utility revenue.

### **Breakdown of General Revenues**

The Census Bureau divides state and local general revenues into two main categories: revenue received from the federal government and general revenue from own sources. General revenue from own sources is further broken down into three main categories: taxes, current charges, and miscellaneous general revenue. These revenue categories are described in more detail below:

- Revenue from the federal government includes federal monies received by state and local government entities for support of particular functions or for general financial support, amounts received as reimbursement for providing governmental services to the federal government, and any other revenue received from the federal government and used in the financing of state and local government activities. It does not include direct expenditures within a state or local jurisdiction by the federal government, such as for social security benefits, national parks, or military installations.

- Taxes are defined broadly as compulsory contributions extracted by a government for public purposes, other than employee and employer assessments and contributions to finance retirement and social insurance systems and special assessments to pay for capital improvements. Tax revenue is comprised of gross amounts collected (including interest and penalties) less amounts paid under protest and amounts refunded during the

same period. With this definition, some revenue sources that are commonly considered to be fees in Wisconsin, such as the vehicle registration fee, are instead classified as taxes by the Census Bureau. As noted, employer contributions to the state unemployment insurance reserve fund are considered insurance trust revenues, rather than taxes.

- Current charges include charges imposed for providing current services or for the sale of products in connection with general government activities (primarily university tuition and other fees for specific services). These are reported as gross amounts without deduction for the costs of providing the products or services. Utility charges are shown as utility revenues and are not included in this category.

- Miscellaneous general revenue includes all other general revenue of state and local governments from their own sources. It does not include utility, liquor store, or insurance trust revenue, which are not considered to be general revenues. The largest single source of miscellaneous revenue is interest earnings. Special assessments and sales of property are also included in this category.

As Table 1 indicates, Wisconsin's state and local general revenue from own sources totaled \$44,785.2 million in 2019-20. The per capita amount was \$7,601, which was 28<sup>th</sup> highest in the nation and 7.1% below the national average. General own-source revenue per \$1,000 of personal income was \$144, which was 27<sup>th</sup> highest and 1.4% below the national average.

Revenues received from the federal government totaled \$13,647.7 million. Federal revenues per capita were \$2,316, which was 40<sup>th</sup> highest and 15.7% below the national average. Federal revenues per \$1,000 of personal income were \$44, which was also 38<sup>th</sup> highest and 10.5% below average.

State and local taxes totaled \$31,046.7 million in 2019-20, which was \$5,269 per capita and \$100

per \$1,000 of personal income. Wisconsin ranked 23<sup>rd</sup> highest on state and local taxes per capita (6.2% below the U.S. average) and 19<sup>th</sup> highest on taxes per \$1,000 of personal income (0.4% below average). Wisconsin ranked high and was significantly above the U.S. average on the individual income tax, corporate income/franchise tax, motor fuel tax, and vehicle license tax. Wisconsin was significantly below the national average on the general sales tax, other selective sales taxes, utility taxes, and other taxes. Wisconsin was 5.1% below average on property tax based on per capita revenues, but 0.7% above average based on \$1,000 of personal income.

Current charges totaled \$8,942.2 million in 2019-20. The per capita amount was \$1,518, which ranked 30<sup>th</sup> and was 13.5% below the U.S. average. Current charges per \$1,000 of personal income were approximately \$29, which was 31<sup>st</sup> highest and 8.2% below average. The most significant sources of current charges were for higher education, hospital services, and sewerage and solid waste services.

Miscellaneous general revenue totaled \$4,796.3 million, or \$814 per capita and \$15 per \$1,000 of personal income. Wisconsin ranked 22<sup>nd</sup> on miscellaneous revenue per capita (0.1% below average) and 18<sup>th</sup> on miscellaneous revenue per \$1,000 of personal income (6.0% above average). Table 1 also includes a breakdown of utility revenues and insurance trust revenues for 2019-20, which was almost entirely composed of employee retirement revenue.

These figures show that Wisconsin collects less general revenue than the U.S. average (except for insurance trust revenue, which as explained above was significantly higher due to investment gains in 2019-20). Table 2 shows which government revenue sources in Wisconsin exceeded the U.S. average and which sources were lower than average per \$1,000 of personal income.

## Historical Revenue Trends

Historically, Wisconsin has had relatively high individual income and property tax collections, while sales tax revenues have generally been below the U.S. average. Wisconsin has historically ranked lower on non-tax state and local revenues and on revenues received from the federal government. Prior to 1982-83, Wisconsin's motor fuel tax revenues were generally below the U.S. average. Since that time, motor fuel tax collections have been significantly higher than average.

The total tax burden in Wisconsin has fallen significantly since the 1990s. In fiscal year 1999-00, total taxes per \$1,000 of personal income exceeded \$124. State and local taxes per \$1,000 of personal income fell to less than \$112 in 2001-02, and were between \$106 and \$118 in each other year through 2013-14. In 2014-15, they fell to \$104 and continued to decrease to just below \$100 in 2019-20.

Compared to the 1990s, the lower tax burden is primarily due to reductions in the state individual income tax and a decreased property tax burden resulting from revenue limits and additional state support for public schools. In 2017-18, per capita property tax revenues were 2.3% lower than the national average, and continued to decrease (4.6% lower in 2018-19 and 5.1% lower in 2019-20). Individual income taxes have decreased from \$40 per \$1,000 of personal income in 1999-00 to \$27 in 2019-20. Recessions in calendar years 2001, 2008, and 2009 also contributed to lower tax revenues.

The corporate income tax has been less consistent. Since 1998-99, corporate income tax collections per \$1,000 of personal income have ranged from 19.6% below the U.S. average in 2008-09 to 42.0% above average in 2019-20. Wisconsin's rankings on this measure have ranged from 29<sup>th</sup> in 2005-06 to 10<sup>th</sup> highest in 2019-20. In recent years, corporate income/franchise tax revenues have been bolstered by partnerships and S

**TABLE 2**

**Wisconsin State and Local Government Revenues  
Compared to U.S. Average, 2019-20**

	Amount (Thousands)	Percent of Total	Per Capita Revenues	Rank	% Difference From U.S. Average	Revenues Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
<b>Revenue Sources that Exceeded the U.S. Average</b>								
Employee Retirement Revenue	\$23,563,589	27.8%	\$3,999.03	1	238.1%	\$75.76	1	258.9%
Property Tax	10,119,649	11.9	1,717.43	24	-5.1	32.54	18	0.7
Individual Income Tax*	8,514,409	10.0	1,445.00	13	12.8	27.38	14	19.7
Other Misc. General Revenue	3,600,451	4.2	611.04	19	3.2	11.58	17	9.5
Higher Education Charges	2,459,942	2.9	417.48	24	13.8	7.91	24	20.8
Sewerage and Solid Waste Charges	1,500,385	1.8	254.63	21	-3.0	4.82	20	3.0
Corporate Income Tax*	1,441,416	1.7	244.63	11	33.8	4.63	10	42.0
Motor Fuel Taxes*	1,103,699	1.3	187.31	15	17.8	3.55	18	25.0
Vehicle License Tax	700,051	0.8	118.81	13	31.7	2.25	14	39.8
<b>Revenue Sources that were Less Than the U.S. Average</b>								
Federal Revenue	\$13,647,680	16.1%	\$2,316.18	40	-15.7%	\$43.88	38	-10.5%
General Sales and Use Tax	6,310,311	7.4	1,070.94	35	-19.9	20.29	33	-15.0
Other Current Charges	2,937,013	3.5	498.45	25	-10.7	9.44	22	-5.2
Hospital Charges	2,044,872	2.4	347.04	31	-38.8	6.57	31	-35.0
Other Selective Sales Taxes	1,552,405	1.8	263.46	41	-31.5	4.99	40	-27.3
Electric Utility Revenue	1,312,148	1.5	222.69	19	-9.7	4.22	19	-4.2
Interest	1,195,867	1.4	202.95	25	-8.9	3.84	24	-3.3
Other Taxes	953,880	1.1	161.89	38	-43.7	3.07	40	-40.3
Water Utility Revenue	808,618	1.0	137.23	40	-40.2	2.60	40	-36.5
Other Insurance Trust Revenue	647,077	0.8	109.82	28	-47.9	2.08	29	-44.7
Utility Taxes	350,881	0.4	59.55	25	-27.6	1.13	26	-23.2
Other Utility Revenue	71,694	0.1	12.17	40	-82.4	0.23	40	-81.4
<b>Total Revenues</b>	<b>\$84,836,037</b>	<b>100.0%</b>	<b>\$14,397.72</b>	<b>12</b>	<b>11.6%</b>	<b>\$272.77</b>	<b>12</b>	<b>18.4%</b>

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

\*Corporate income tax equals corporate plus economic development surcharge plus pass-through entity tax. Motor fuel equals gas tax plus petroleum inspection fee.

corporations electing to pay tax at the entity level (reported as corporate tax collections) rather than passing income through to partners and shareholders (reported under the individual income tax).

Attachments 2 through 25 provide state-by-state rankings for state and local taxes and other revenue sources for the 2019-20 fiscal year. Attachments 47 through 58 present more detailed historical information regarding state and local government revenues in Wisconsin.

The historical data in the attachments is subject to revisions and updates made by the Census Bureau and Bureau of Economic Analysis as well as revisions and updates made by states to previously submitted survey data. The information in the

attachments is current for revisions through the end of September, 2022. As a result, historical information presented may not exactly match prior editions of this informational paper due to more recent revisions to the underlying data.

---

**State and Local Government  
Expenditure Rankings**

---

The Census Bureau defines government expenditures to include all amounts of money paid out by a government during its fiscal year, other than for retirement of debt, purchase of investment securities, extension of loans, and agency or

private trust transactions. Expenditures are reported net of recoveries and other correcting transactions. Expenditures include payments from all sources of funds, including current revenues, prior year balances, and proceeds from borrowing. Tax refunds and other refunds of revenues are deducted from reported revenue amounts rather than treated as expenditures. Transfers of funds within the same level of government are also not considered expenditures.

### Major Census Bureau Expenditure Categories

As with revenues, the Census Bureau divides state and local government expenditures into four major categories: direct general expenditures, utility expenditures, liquor store expenditures, and insurance trust expenditures.

- Direct general expenditures are all expenditures except those classified as utility, liquor store, or insurance trust expenditures.

- Utility expenditures are state and local outlays for the purchase or construction of utility facilities, interest on utility debt, and production or acquisition and distribution of utility commodities and services for sale to the public or to other governments by state and local government water, electric, gas, or mass transit utilities. Depreciation of utility assets is not considered an expenditure; instead, capital outlays are reported as expenditures at the time of their payment.

- Liquor store expenditures are outlays related to the establishment and operation of government-owned liquor stores, including amounts paid to purchase liquor for resale. As noted, there were no government-owned liquor stores in Wisconsin in 2019-20.

- Insurance trust expenditures consist of social insurance payments to beneficiaries, public employee retirement annuities and other benefits, and withdrawals of insurance or employee retirement contributions. In effect, this category

includes only benefits paid to members or beneficiaries of government insurance trust systems. It does not include contributions to a government's own trust funds (which are considered intergovernmental transfers) or costs of administering insurance trust programs and managing their investments (which are considered general government expenditures). Group insurance premiums covering a government's own employees and contributions to private insurers or to public employee association retirement systems are also not included; instead, these outlays are classified as current operation expenditures.

Tables 3 and 4 present information on state and local government expenditures in Wisconsin for the 2019-20 fiscal year.

As Table 3 shows, total state and local government expenditures in Wisconsin were \$67,584.4 million in 2019-20. Of this amount \$57,692.2 million (85.4%) was direct general expenditures, \$7,389.8 million (10.9%) was insurance trust expenditures, and \$2,502.3 million (3.7%) was utility expenditures.

Total expenditures were \$11,470 per capita and \$217 per \$1,000 of personal income. Wisconsin ranked 28<sup>th</sup> highest on total expenditures per capita (10.1% below the U.S. average) and 31<sup>st</sup> highest on total expenditures per \$1,000 of personal income (4.6% below average).

Direct general expenditures were \$9,791 per capita, which was 28<sup>th</sup> highest and 7.1% below the U.S. average. Direct general expenditures per \$1,000 of personal income were \$185, which was 30<sup>th</sup> highest and 1.4% below the national average.

Insurance trust expenditures were \$1,254 per capita and \$8 per \$1,000 of personal income. Wisconsin ranked 24<sup>th</sup> on per capita insurance trust expenditures (11.3% below the U.S. average) and 26<sup>th</sup> on insurance trust expenditures per \$1,000 of personal income (5.8% below average). Wisconsin was significantly below average on utility expenditures.

**TABLE 3**

**Summary of Wisconsin Rankings on State and Local Government Expenditures  
Fiscal Year 2019-20**

	Amount (Thousands)	Percent of Total	Per Capita Expenditures	Rank	% Difference From U.S. Average	Expenditures Per \$1,000 of Pers. Income	Rank	% Difference From U.S. Average
<b>Total Expenditures</b>								
Direct General Expenditures	\$57,692,222	85.4%	\$9,791.08	28	-7.1%	\$185.49	30	-1.4%
Insurance Trust Expenditures	7,389,834	10.9	1,254.15	24	-11.3	23.76	26	-5.8
Utility Expenditures	<u>2,502,315</u>	<u>3.7</u>	<u>424.67</u>	33	-44.8	<u>8.05</u>	34	-41.4
Total Expenditures	\$67,584,371	100.0%	\$11,469.90	28	-10.1%	\$217.30	31	-4.6%
<b>Breakdown of Total Expenditures by Type</b>								
Current Operations Excluding Salaries	\$33,636,601	49.8%	\$5,708.55	26	-8.0%	\$108.15	30	-2.3%
Salaries	17,084,705	25.3	2,899.49	29	-10.6	54.93	36	-5.1
Insurance Benefits and Repayments	7,389,834	10.9	1,254.15	24	-11.3	23.76	26	-5.8
Capital Outlays	6,800,546	10.1	1,154.14	26	-10.0	21.87	32	-4.4
Interest on Debt	1,490,039	2.2	252.88	35	-35.9	4.79	38	-31.9
Assistance and Subsidies	<u>1,182,646</u>	<u>1.7</u>	<u>200.71</u>	19	-7.2	<u>3.80</u>	22	-1.5
Total Expenditures	\$67,584,371	100.0%	\$11,469.90	28	-10.1%	\$217.30	31	-4.6%
<b>Breakdown of Direct General Expenditures by Functional Area</b>								
Public Welfare	\$14,238,249	21.1%	\$2,416.41	20	1.2%	\$45.78	22	7.5%
Elementary and Secondary Education	12,577,689	18.6	2,134.59	26	-4.7	40.44	26	1.2
Higher Education	6,449,226	9.5	1,094.51	15	13.1	20.74	20	20.1
Highways	4,789,959	7.1	812.92	14	31.9	15.40	14	40.1
Police and Fire	2,667,819	3.9	452.76	32	-19.7	8.58	31	-14.7
Hospitals	2,434,219	3.6	413.12	31	-38.5	7.83	29	-34.7
Sewerage and Solid Waste Management	1,790,025	2.6	303.79	14	8.5	5.76	13	15.1
Corrections	1,591,890	2.4	270.16	14	4.0	5.12	16	10.4
Health	1,512,013	2.2	256.61	29	-30.4	4.86	27	-26.1
Interest on General Debt	1,463,314	2.2	248.34	31	-27.8	4.70	31	-23.4
Other Administration	1,446,103	2.1	245.42	11	44.2	4.65	12	53.1
Other Expenditures Not Elsewhere Classified	1,392,271	2.1	236.29	46	-52.4	4.48	50	-49.5
Other Education	1,129,970	1.7	191.77	29	-7.0	3.63	29	-1.2
Parks and Recreation	795,476	1.2	135.00	29	-12.8	2.56	31	-7.5
Judicial and Legal Administration	731,943	1.1	124.22	36	-18.9	2.35	33	-13.9
Natural Resources	710,385	1.1	120.56	19	11.3	2.28	21	18.2
Financial Administration	553,483	0.8	93.93	48	-38.6	1.78	50	-34.9
Other Transportation	419,517	0.6	71.20	30	-44.4	1.35	30	-41.0
Housing and Community Development	359,658	0.5	61.04	50	-65.8	1.16	50	-63.7
Libraries	333,248	0.5	56.56	7	41.7	1.07	8	50.5
Protective Inspection and Regulation	263,425	0.4	44.71	21	-9.3	0.85	19	-3.7
Veterans' Services	<u>42,340</u>	<u>0.1</u>	<u>7.19</u>	5	106.1	<u>0.14</u>	5	118.7
Total Direct General Expenditures	\$57,692,222	85.4%	\$9,791.08	28	-7.1%	\$185.49	30	-1.4%
<b>Breakdown of Insurance Trust Expenditures by Functional Area</b>								
Employee Retirement	\$6,333,448	9.4%	\$1,074.86	16	4.2%	\$20.36	12	10.6%
Unemployment Compensation	1,050,923	1.6	178.35	38	-46.6	3.38	40	-43.3
Other	<u>5,463</u>	<u>0.0</u>	<u>0.93</u>	34	-98.1	<u>0.02</u>	34	-98.0
Total Insurance Trust Expenditures	\$7,389,834	10.9%	\$1,254.15	24	-11.3%	\$23.76	26	-5.8%
<b>Breakdown of Utility Expenditures by Functional Area</b>								
Electric	\$1,236,750	1.8%	\$209.89	21	-11.4%	\$3.98	20	-5.9%
Water	875,216	1.3	148.53	39	-38.8	2.81	36	-35.0
Transit	389,025	0.6	66.02	30	-75.6	1.25	29	-74.1
Gas	<u>1,323</u>	<u>0.0</u>	<u>0.22</u>	36	-98.8	<u>0.00</u>	36	-98.8
Total Utility Expenditures	\$2,502,315	3.7%	\$424.67	33	-44.8%	\$8.05	34	-41.4%

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

**TABLE 4**

**Wisconsin State and Local Government Expenditures  
Compared to the U.S. Average -- 2019-20**

	<u>Amount</u> <u>(Thousands)</u>	<u>Percent</u> <u>of Total</u>	<u>Per Capita</u> <u>Expenditures</u>	<u>Rank</u>	<u>% Difference</u> <u>From U.S.</u> <u>Average</u>	<u>Expenditures</u> <u>Per \$1,000 of</u> <u>Pers. Income</u>	<u>Rank</u>	<u>% Difference</u> <u>From U.S.</u> <u>Average</u>
<b>Expenditures that Exceeded The U.S. Average</b>								
Public Welfare	\$14,238,249	21.1%	\$2,416.41	20	1.2%	\$45.78	22	7.5%
Elementary and Secondary Education	12,577,689	18.6	2,134.59	26	-4.7	40.44	26	1.2
Higher Education	6,449,226	9.5	1,094.51	15	13.1	20.74	20	20.1
Employee Retirement	6,333,448	9.4	1,074.86	16	4.2	20.36	12	10.6
Highways	4,789,959	7.1	812.92	14	31.9	15.40	14	40.1
Sewerage and Solid Waste Management	1,790,025	2.6	303.79	14	8.5	5.76	13	15.1
Corrections	1,591,890	2.4	270.16	14	4.0	5.12	16	10.4
Other Administration	1,446,103	2.1	245.42	11	44.2	4.65	12	53.1
Natural Resources	710,385	1.1	120.56	19	11.3	2.28	21	18.2
Libraries	333,248	0.5	56.56	7	41.7	1.07	8	50.5
Veterans' Services	42,340	0.1	7.19	5	106.1	0.14	5	118.7
<b>Expenditures Less Than the U.S. Average</b>								
Police and Fire	\$2,667,819	3.9%	\$452.76	32	-19.7%	\$8.58	31	-14.7%
Hospitals	2,434,219	3.6	413.12	31	-38.5	7.83	29	-34.7
Health	1,512,013	2.2	256.61	29	-30.4	4.86	27	-26.1
Interest on General Debt	1,463,314	2.2	248.34	31	-27.8	4.70	31	-23.4
Other Expenditures Not Elsewhere Classified	1,392,271	2.1	236.29	46	-52.4	4.48	50	-49.5
Electric Utility	1,236,750	1.8	209.89	21	-11.4	3.98	20	-5.9
Other Education	1,129,970	1.7	191.77	29	-7.0	3.63	29	-1.2
Unemployment Compensation	1,050,923	1.6	178.35	38	-46.6	3.38	40	-43.3
Water Utility	875,216	1.3	148.53	39	-38.8	2.81	36	-35.0
Parks and Recreation	795,476	1.2	135.00	29	-12.8	2.56	31	-7.5
Judicial and Legal Administration	731,943	1.1	124.22	36	-18.9	2.35	33	-13.9
Financial Administration	553,483	0.8	93.93	48	-38.6	1.78	50	-34.9
Other Transportation	419,517	0.6	71.20	30	-44.4	1.35	30	-41.0
Transit Utility	389,025	0.6	66.02	30	-75.6	1.25	29	-74.1
Housing and Community Development	359,658	0.5	61.04	50	-65.8	1.16	50	-63.7
Protective Inspection and Regulation	263,425	0.4	44.71	21	-9.3	0.85	19	-3.7
Other Insurance Trust Expenditures	5,463	0.0	0.93	34	-98.1	0.02	34	-98.0
Gas Utility	<u>1,323</u>	<u>0.0</u>	<u>0.22</u>	36	-98.8	<u>0.00</u>	36	-98.8
Total Expenditures	\$67,584,371	100.0%	\$11,469.90	28	-10.1%	\$217.30	31	-4.6%

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

As described in the following sections, the Census Bureau also classifies government expenditures by type and by functional area.

**State and Local Government Expenditures by Type**

The Census Bureau divides total state and local spending into six broad types of expenditure: salaries and wages, other current operations, capital outlays, insurance benefits and

repayments, interest on debt, and assistance and subsidies.

Capital outlays include expenditures for purchase or construction of buildings or other improvements, land, equipment, and existing structures; and for payments on capital leases. Insurance benefits and repayments are the same as insurance trust expenditures, which are described above. Assistance and subsidies include direct cash assistance to private individuals and

nongovernmental organizations not in return for goods and services nor in repayment of debt or other claims against the government. This category consists of education grants (including scholarships to individuals and aid to private schools or colleges), public welfare cash assistance payments, and veterans' benefits. Excluded are: (a) payments to private vendors for medical care or other services for the needy; (b) cash benefits under insurance trust programs; and (c) administrative costs, in-kind assistance, and payments for the purchase of commodities or services to be furnished free to needy or other individuals (the latter are classified as current operations).

The second part of Table 3 shows a breakdown of Wisconsin's state and local government expenditures by type in 2019-20. Wisconsin was significantly below the U.S. average on expenditures for assistance and subsidies and interest on debt. Wisconsin was below the U.S. average on expenditures for salaries and about average on other current operations.

### **State and Local Government Expenditures by Functional Area**

The Census Bureau also reports state and local government expenditures by functional area. This information is presented in the last three sections of Table 3 and in Table 4. Wisconsin had relatively high rankings and/or considerably exceeded the U.S. average on the following significant spending categories: libraries; veterans services; highways; other administration; natural resources; and higher education.

Expenditure areas where Wisconsin had lower rankings and was significantly below average include: gas utility; transit utility; housing and community development; unemployment compensation; other insurance trust expenditures; and other transportation. More detailed information on what specific types of expenditures are included in these categories can be found in the "Government Finance and Employment Classification Manual,"

which is available on the Census Bureau's website.

### **2019-20 Revenues Compared to Expenditures**

In Wisconsin, total state and local government revenues exceeded expenditures by approximately \$17.3 billion in 2019-20 (\$84.8 billion of revenues compared to \$67.6 billion of expenditures). The primary driver of the surplus was that insurance trust revenues increased \$25.5 billion year over year, such that insurance trust revenues exceeded expenditures by \$16.8 billion. Utility expenditures exceeded utility revenues by \$0.3 billion. Other than those categories, state and local general revenues were slightly more (\$0.7 million) than expenditures.

### **Historical Expenditure Trends**

Since 1998-99, Wisconsin's total state and local government expenditures per capita have generally declined relative to the U.S. average amount, from 3.9% above average in 1999-00, which included \$688 million of one-time spending for the sales tax rebate, to 10.1% below in 2019-20. Wisconsin's rankings on this measure have generally declined from 14<sup>th</sup> highest per capita in the 1998-99 to 28<sup>th</sup> highest in 2019-20. Wisconsin's expenditures per \$1,000 of personal income have generally been slightly above or below the U.S. average since 2003-04. Wisconsin's rankings on this measure decreased in recent years to 31<sup>st</sup> in 2019-20 (4.6% below average).

Wisconsin has consistently had greater-than-average expenditures for elementary and secondary education. However, compared to other states, Wisconsin's expenditures for education have fallen from the top 10 states in the late 1990s to around the national average in recent years. Wisconsin continues to expend relatively more for higher education. Prior to 1991-92, Wisconsin's expenditures for public welfare ranked at or near the top 10 of all states, and Wisconsin was significantly above the U.S. average. However,

since then, the state's ranking on public welfare expenditures has fallen, and Wisconsin is closer to the national average. Wisconsin has had relatively high expenditures for highways throughout the past 20 years.

State-by-state rankings on government expenditures in 2019-20 can be found in Attachments 26 through 46. Attachments 59 through 79 present historical information concerning Wisconsin's state and local government expenditures.

---

### **Attachments**

---

The remainder of this paper presents tables showing state-by-state rankings and historical data on population, personal income, and state and local government revenues and expenditures.

- Attachment 1 shows rankings on state population, personal income, and per capita personal income in calendar year 2021.
- Attachments 2 through 25 show rankings

on state and local government revenues per capita and per \$1,000 of personal income in fiscal year 2019-20.

- Attachments 26 through 46 show rankings on state and local government expenditures per capita and per \$1,000 of personal income in 2019-20.
- Attachments 47 through 79 show historical data on Wisconsin's rankings on state and local government revenues and expenditures. Specifically, Attachments 47 through 58 show historical data on taxes and other state and local government revenues in Wisconsin. Attachments 59 through 79 present similar data on state and local government expenditures. As noted, the Census Bureau did not release state-by-state figures for the 2000-01 or 2002-03 fiscal years. Therefore, those years are not included in the attachments.

A detailed list of the Attachments can be found in the Table of Contents. As stated above, the historical data in the Attachments are current for revisions through the end of September, 2022. Due to more recent revisions to the underlying data, historical information presented below may not exactly match data presented in prior editions of this informational paper.

## ATTACHMENT 1

### Rankings on State Population, Personal Income, and Per Capita Personal Income Calendar Year 2021

	Mid-Year Population	Rank	Personal Income (Thousands)	Rank	Per Capita Pers. Inc.	Rank
District of Columbia	670,050	49	\$64,644,701	44	\$96,477	1
Massachusetts	6,984,723	15	584,291,057	11	83,653	2
Connecticut	3,605,597	29	300,323,474	23	83,294	3
New Jersey	9,267,130	11	713,720,594	7	77,016	4
New York	19,835,913	4	1,524,128,529	3	76,837	5
California	39,237,836	1	3,006,183,929	1	76,614	6
Washington	7,738,692	13	570,920,801	13	73,775	7
New Hampshire	1,388,992	41	101,674,465	38	73,200	8
Colorado	5,812,069	21	410,948,218	16	70,706	9
Maryland	6,165,129	19	430,429,331	15	69,817	10
Wyoming	578,803	51	40,322,831	50	69,666	11
Illinois	12,671,469	6	852,082,061	5	67,244	12
Virginia	8,642,274	12	573,027,916	12	66,305	13
Minnesota	5,707,390	22	378,284,656	20	66,280	14
Alaska	732,673	48	48,219,215	49	65,813	15
North Dakota	774,948	47	50,002,860	48	64,524	16
South Dakota	895,376	46	57,717,754	47	64,462	17
Rhode Island	1,095,610	44	70,531,460	43	64,376	18
Pennsylvania	12,964,056	5	833,314,466	6	64,279	19
Florida	21,781,128	3	1,356,318,587	4	62,270	20
Vermont	645,570	50	39,949,416	51	61,882	21
Oregon	4,246,155	27	261,546,508	25	61,596	22
Nebraska	1,963,692	37	120,188,474	36	61,205	23
Hawaii	1,441,553	40	87,857,663	40	60,947	24
Nevada	3,143,991	32	189,308,244	30	60,213	25
Delaware	1,003,384	45	60,133,631	46	59,931	26
Texas	29,527,941	2	1,767,681,687	2	59,865	27
<b>Wisconsin</b>	<b>5,895,908</b>	<b>20</b>	<b>351,551,320</b>	<b>21</b>	<b>59,626</b>	<b>28</b>
Kansas	2,934,582	35	172,918,312	33	58,924	29
Maine	1,372,247	42	80,254,426	42	58,484	30
Iowa	3,193,079	31	182,524,514	32	57,163	31
Montana	1,104,271	43	62,886,699	45	56,949	32
Ohio	11,780,017	7	670,035,563	8	56,879	33
Tennessee	6,975,218	16	394,520,369	18	56,560	34
Indiana	6,805,985	17	384,520,045	19	56,497	35
Michigan	10,050,811	10	567,807,104	14	56,494	36
North Carolina	10,551,162	9	592,695,039	10	56,173	37
Utah	3,337,975	30	186,990,527	31	56,019	38
Georgia	10,799,566	8	602,464,048	9	55,786	39
Arizona	7,276,316	14	403,739,312	17	55,487	40
Missouri	6,168,187	18	341,253,957	22	55,325	41
Louisiana	4,624,047	25	250,700,741	27	54,217	42
Oklahoma	3,986,639	28	214,760,676	29	53,870	43
South Carolina	5,190,705	23	272,339,549	24	52,467	44
Idaho	1,900,923	38	99,549,587	39	52,369	45
Kentucky	4,509,394	26	231,179,756	28	51,266	46
Arkansas	3,025,891	33	153,185,782	34	50,625	47
New Mexico	2,115,877	36	106,451,165	37	50,311	48
Alabama	5,039,877	24	250,828,813	26	49,769	49
West Virginia	1,782,959	39	86,451,772	41	48,488	50
Mississippi	<u>2,949,965</u>	34	<u>135,347,396</u>	35	45,881	51
U.S. Total	331,893,745		\$21,288,709,000		\$64,143	
WI % Difference from U.S. Average					-7.0%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 2

### Rankings on Total State and Local Government Revenue Fiscal Year 2019-20

	Total Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$12,485,955	\$21,629.43	2	\$338.47	1
New Mexico	28,619,178	13,515.13	19	311.57	2
Alaska	14,035,106	19,162.10	3	311.50	3
District of Columbia	17,428,689	25,255.57	1	299.45	4
North Dakota	13,207,173	16,954.84	5	297.82	5
Mississippi	32,982,833	11,154.64	35	281.63	6
Iowa	45,151,128	14,159.87	15	281.56	7
Delaware	14,835,230	14,956.59	9	278.84	8
New York	376,214,893	18,666.14	4	276.16	9
Vermont	9,796,093	15,246.96	7	275.29	10
Oregon	60,946,595	14,368.96	14	274.22	11
<b>Wisconsin</b>	<b>84,836,036</b>	<b>14,397.72</b>	<b>12</b>	<b>272.77</b>	<b>12</b>
Hawaii	21,256,402	14,640.29	10	266.71	13
Ohio	155,504,317	13,188.85	21	263.64	14
West Virginia	20,247,090	11,312.50	33	261.83	15
Arkansas	34,422,618	11,427.61	30	258.50	16
Nebraska	27,115,791	13,824.32	17	256.00	17
Alabama	55,343,113	11,013.99	41	255.52	18
Utah	39,948,194	12,173.08	27	254.37	19
California	651,904,381	16,504.02	6	253.91	20
Kentucky	50,023,462	11,106.56	37	253.47	21
Maine	17,243,177	12,657.59	26	250.40	22
Rhode Island	14,644,994	13,359.43	20	239.66	23
Minnesota	79,427,041	13,917.07	16	238.58	24
Louisiana	52,699,758	11,330.35	32	237.01	25
South Carolina	55,773,111	10,870.41	43	235.31	26
Pennsylvania	169,743,913	13,067.65	22	229.42	27
Michigan	113,519,253	11,275.63	34	229.21	28
Indiana	75,170,061	11,077.81	39	228.05	29
Washington	110,940,791	14,372.83	13	226.26	30
Colorado	79,606,745	13,762.54	18	223.40	31
Montana	12,081,772	11,123.04	36	223.39	32
Kansas	34,129,626	11,625.01	29	220.01	33
North Carolina	110,400,823	10,557.42	44	218.41	34
Illinois	163,635,254	12,798.76	24	217.91	35
Idaho	18,030,300	9,757.86	49	217.15	36
Oklahoma	41,478,732	10,469.06	45	216.20	37
Arizona	73,442,489	10,231.63	46	215.84	38
Texas	333,016,556	11,397.79	31	213.40	39
Nevada	34,046,601	10,933.15	42	210.90	40
Missouri	62,377,717	10,135.33	47	207.21	41
Massachusetts	105,809,443	15,067.81	8	205.97	42
Maryland	78,310,759	12,686.67	25	203.89	43
South Dakota	9,837,016	11,088.97	38	201.59	44
Tennessee	67,702,300	9,783.40	48	199.94	45
Virginia	100,686,538	11,664.28	28	198.25	46
Georgia	103,264,080	9,627.63	51	197.68	47
Connecticut	51,910,360	14,418.50	11	190.53	48
New Jersey	119,261,406	12,851.80	23	188.21	49
Florida	208,905,616	9,685.04	50	179.30	50
New Hampshire	<u>15,192,971</u>	11,026.59	40	171.05	51
U.S. Total	\$4,278,593,480	\$12,906.73		\$230.34	
WI % Difference from U.S. Average		11.6%		18.4%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 3

### Rankings on State and Local Government General Revenue Fiscal Year 2019-20

	General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$26,534,718	\$12,530.76	13	\$288.88	1
Alaska	12,414,682	16,949.74	3	275.53	2
Wyoming	10,000,727	17,324.27	2	271.10	3
North Dakota	11,910,676	15,290.45	5	268.58	4
Mississippi	29,974,259	10,137.16	30	255.94	5
District of Columbia	14,770,679	21,403.90	1	253.78	6
Vermont	9,013,907	14,029.54	6	253.31	7
Iowa	40,466,231	12,690.63	12	252.35	8
New York	336,538,719	16,697.59	4	247.04	9
Delaware	13,051,461	13,158.23	9	245.32	10
Hawaii	19,545,925	13,462.21	7	245.24	11
West Virginia	18,594,613	10,389.22	27	240.46	12
Oregon	51,360,950	12,109.02	14	231.09	13
Maine	15,836,191	11,624.77	19	229.97	14
Kentucky	44,609,895	9,904.60	34	226.04	15
Alabama	48,105,187	9,573.55	40	222.11	16
Rhode Island	13,216,396	12,056.24	15	216.28	17
Arkansas	28,627,260	9,503.67	41	214.98	18
Louisiana	47,563,321	10,226.03	29	213.91	19
Indiana	69,604,817	10,257.66	28	211.16	20
South Carolina	49,903,172	9,726.33	38	210.54	21
Utah	31,970,213	9,742.01	36	203.57	22
California	521,559,575	13,204.13	8	203.14	23
Ohio	119,320,423	10,119.97	31	202.29	24
Minnesota	67,148,061	11,765.57	17	201.70	25
Kansas	30,829,236	10,500.85	26	198.74	26
Nebraska	20,951,385	10,681.55	23	197.80	27
Montana	10,692,232	9,843.77	35	197.70	28
Michigan	97,309,034	9,665.50	39	196.48	29
Pennsylvania	143,191,400	11,023.52	21	193.53	30
Idaho	16,043,215	8,682.46	47	193.22	31
North Carolina	95,906,470	9,171.35	43	189.74	32
Oklahoma	36,320,417	9,167.12	44	189.32	33
<b>Wisconsin</b>	<b>58,432,911</b>	<b>9,916.79</b>	<b>33</b>	<b>187.88</b>	<b>34</b>
Maryland	71,222,866	11,538.40	20	185.44	35
Arizona	63,083,634	8,788.49	45	185.40	36
Washington	90,355,032	11,705.86	18	184.28	37
Illinois	136,537,514	10,679.30	24	181.82	38
South Dakota	8,859,420	9,986.96	32	181.56	39
Virginia	91,343,881	10,581.95	25	179.86	40
Missouri	53,713,814	8,727.59	46	178.43	41
Texas	275,510,381	9,429.59	42	176.55	42
Massachusetts	89,608,043	12,760.64	11	174.43	43
Colorado	62,007,850	10,720.01	22	174.01	44
New Jersey	109,430,383	11,792.39	16	172.70	45
Connecticut	46,237,570	12,842.84	10	169.70	46
Nevada	26,728,640	8,583.18	49	165.57	47
Georgia	84,651,066	7,892.28	50	162.04	48
Florida	186,647,418	8,653.13	48	160.20	49
Tennessee	53,794,610	7,773.65	51	158.87	50
New Hampshire	13,409,399	9,732.13	37	150.97	51
U.S. Total	\$3,624,459,879	\$10,933.48		\$195.12	
WI % Difference from U.S. Average		-9.3%		-3.7%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 4

### Rankings on State and Local Government General Revenue from Own Sources Fiscal Year 2019-20

	General Revenue from Own Sources (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Iowa	\$31,488,978	\$9,875.27	9	\$196.36	1
Hawaii	15,466,091	10,652.23	4	194.05	2
North Dakota	8,519,381	10,936.84	3	192.11	3
New Mexico	17,358,503	8,197.38	22	188.98	4
New York	257,294,024	12,765.81	2	188.87	5
District of Columbia	9,951,564	14,420.61	1	170.98	6
Alaska	7,657,191	10,454.35	5	169.95	7
Oregon	37,228,223	8,777.05	15	167.50	8
Mississippi	19,286,013	6,522.44	41	164.68	9
Delaware	8,713,951	8,785.23	14	163.79	10
Wyoming	6,021,007	10,430.19	6	163.22	11
Utah	25,547,424	7,784.85	27	162.68	12
Maine	10,961,500	8,046.44	25	159.18	13
Kansas	24,597,065	8,378.09	19	158.56	14
California	405,510,163	10,266.15	7	157.94	15
South Carolina	37,234,983	7,257.25	31	157.09	16
Minnesota	51,518,422	9,026.97	13	154.75	17
Vermont	5,504,237	8,566.97	17	154.68	18
Alabama	33,377,616	6,642.57	37	154.11	19
West Virginia	11,697,331	6,535.56	40	151.27	20
Indiana	49,766,476	7,334.08	30	150.98	21
Nebraska	15,850,328	8,080.90	24	149.64	22
Washington	72,603,093	9,406.03	12	148.07	23
Ohio	86,736,069	7,356.38	29	147.05	24
Rhode Island	8,859,014	8,081.35	23	144.98	25
Kentucky	28,501,817	6,328.17	44	144.42	26
<b>Wisconsin</b>	<b>44,785,231</b>	<b>7,600.61</b>	<b>28</b>	<b>144.00</b>	<b>27</b>
Illinois	106,953,877	8,365.41	21	142.43	28
Virginia	72,285,241	8,374.06	20	142.33	29
Arkansas	18,931,596	6,284.91	45	142.17	30
North Carolina	71,652,384	6,851.98	34	141.75	31
New Jersey	89,404,809	9,634.41	10	141.09	32
Maryland	53,936,625	8,737.96	16	140.43	33
Michigan	68,855,452	6,839.27	35	139.03	34
Colorado	49,327,178	8,527.76	18	138.43	35
Pennsylvania	102,212,937	7,868.81	26	138.15	36
Oklahoma	26,284,790	6,634.17	38	137.01	37
Louisiana	29,971,757	6,443.87	42	134.80	38
Idaho	11,186,032	6,053.79	49	134.72	39
Texas	207,274,141	7,094.14	32	132.83	40
Connecticut	35,856,564	9,959.44	8	131.60	41
Massachusetts	66,978,932	9,538.14	11	130.38	42
Nevada	20,458,028	6,569.54	39	126.73	43
Montana	6,810,705	6,270.25	46	125.93	44
Missouri	37,805,976	6,142.84	47	125.59	45
Georgia	65,264,658	6,084.83	48	124.93	46
Florida	144,865,616	6,716.09	36	124.34	47
Arizona	41,003,071	5,712.34	50	120.51	48
South Dakota	5,616,345	6,331.14	43	115.10	49
Tennessee	38,683,531	5,590.01	51	114.24	50
New Hampshire	<u>9,585,510</u>	6,956.87	33	107.92	51
U.S. Total	\$2,713,241,450	\$8,184.71		\$146.07	
WI % Difference from U.S. Average		-7.1%		-1.4%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 5

### Rankings on State and Local Government Revenue Received from the Federal Government Fiscal Year 2019-20

	Revenue from the Federal Government (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$3,979,720	\$6,894.07	2	\$107.88	1
Alaska	4,757,491	6,495.39	3	105.59	2
New Mexico	9,176,215	4,333.38	7	99.90	3
Vermont	3,509,669	5,462.56	4	98.63	4
Mississippi	10,688,245	3,614.72	13	91.26	5
West Virginia	6,897,282	3,853.67	10	89.19	6
District of Columbia	4,819,115	6,983.28	1	82.80	7
Kentucky	16,108,078	3,576.43	15	81.62	8
Delaware	4,337,511	4,372.99	5	81.53	9
Louisiana	17,591,564	3,782.15	11	79.12	10
North Dakota	3,391,295	4,353.61	6	76.47	11
Arkansas	9,695,664	3,218.76	19	72.81	12
Montana	3,881,527	3,573.52	16	71.77	13
Rhode Island	4,357,382	3,974.88	8	71.31	14
Maine	4,874,691	3,578.33	14	70.79	15
Alabama	14,727,571	2,930.97	23	68.00	16
South Dakota	3,243,075	3,655.82	12	66.46	17
Arizona	22,080,563	3,076.15	21	64.89	18
Oregon	14,132,727	3,331.98	17	63.59	19
Indiana	19,838,341	2,923.58	24	60.18	20
Idaho	4,857,183	2,628.67	33	58.50	21
New York	79,244,695	3,931.78	9	58.17	22
Michigan	28,453,583	2,826.23	26	57.45	23
Iowa	8,977,253	2,815.36	27	55.98	24
Pennsylvania	40,978,463	3,154.71	20	55.38	25
Ohio	32,584,354	2,763.59	31	55.24	26
South Carolina	12,668,189	2,469.08	37	53.45	27
Missouri	15,907,838	2,584.76	35	52.84	28
Oklahoma	10,035,627	2,532.95	36	52.31	29
Hawaii	4,079,834	2,809.98	28	51.19	30
Nebraska	5,101,057	2,600.65	34	48.16	31
North Carolina	24,254,086	2,319.37	39	47.98	32
Minnesota	15,629,639	2,738.60	32	46.95	33
California	116,049,413	2,937.98	22	45.20	34
Maryland	17,286,241	2,800.44	29	45.01	35
Tennessee	15,111,079	2,183.64	45	44.63	36
Massachusetts	22,629,111	3,222.50	18	44.05	37
<b>Wisconsin</b>	<b>13,647,680</b>	<b>2,316.18</b>	<b>40</b>	<b>43.88</b>	<b>38</b>
Texas	68,236,240	2,335.45	38	43.73	39
New Hampshire	3,823,890	2,775.26	30	43.05	40
Utah	6,422,789	1,957.16	49	40.90	41
Kansas	6,232,171	2,122.76	47	40.17	42
Illinois	29,583,637	2,313.89	41	39.40	43
Nevada	6,270,612	2,013.64	48	38.84	44
Connecticut	10,381,006	2,883.40	25	38.10	45
Virginia	19,058,639	2,207.89	43	37.53	46
Georgia	19,386,408	1,807.46	51	37.11	47
Washington	17,751,939	2,299.84	42	36.20	48
Florida	41,781,802	1,937.04	50	35.86	49
Colorado	12,680,672	2,192.25	44	35.59	50
New Jersey	<u>20,025,574</u>	2,157.99	46	31.60	51
U.S. Total	\$911,218,430	\$2,748.76		\$49.05	
WI % Difference from U.S. Average		-15.7%		-10.5%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 6

### Rankings on Total State and Local Taxes Fiscal Year 2019-20

	Total State and Local Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$200,443,056	\$9,945.11	2	\$147.14	1
District of Columbia	8,334,449	12,077.28	1	143.20	2
Hawaii	10,860,932	7,480.44	6	136.27	3
North Dakota	5,877,648	7,545.49	5	132.54	4
Maine	8,745,871	6,420.02	12	127.00	5
Vermont	4,144,351	6,450.40	11	116.47	6
New Mexico	10,580,494	4,996.54	27	115.19	7
Connecticut	30,416,426	8,448.40	3	111.64	8
Minnesota	37,137,398	6,507.15	10	111.55	9
New Jersey	70,318,773	7,577.66	4	110.97	10
Maryland	42,033,738	6,809.64	9	109.44	11
Delaware	5,810,994	5,858.53	15	109.22	12
Illinois	81,819,957	6,399.56	13	108.96	13
Iowa	17,327,305	5,434.02	21	108.05	14
California	276,549,753	7,001.31	8	107.71	15
Nebraska	11,086,500	5,652.18	18	104.67	16
Rhode Island	6,283,093	5,731.55	16	102.82	17
Mississippi	11,738,711	3,969.98	48	100.23	18
<b>Wisconsin</b>	<b>31,046,701</b>	<b>5,269.01</b>	<b>23</b>	<b>99.82</b>	<b>19</b>
Massachusetts	51,013,885	7,264.64	7	99.30	20
Oregon	22,065,012	5,202.12	25	99.28	21
West Virginia	7,656,453	4,277.83	39	99.01	22
Kentucky	19,495,610	4,328.55	38	98.78	23
Kansas	15,296,075	5,210.05	24	98.60	24
Arkansas	13,061,128	4,336.03	37	98.08	25
Pennsylvania	72,142,132	5,553.83	20	97.50	26
Ohio	57,262,949	4,856.67	28	97.08	27
Washington	47,512,966	6,155.50	14	96.90	28
Indiana	31,940,021	4,707.00	31	96.90	29
Virginia	48,311,690	5,596.78	19	95.13	30
Utah	14,659,162	4,466.96	34	93.34	31
Nevada	14,948,887	4,800.43	29	92.60	32
Louisiana	20,511,019	4,409.83	36	92.25	33
Colorado	32,786,417	5,668.17	17	92.01	34
Idaho	7,527,782	4,073.98	45	90.66	35
Montana	4,855,933	4,470.60	33	89.79	36
Texas	138,615,305	4,744.23	30	88.83	37
South Carolina	20,817,323	4,057.38	46	87.83	38
Arizona	29,686,535	4,135.77	43	87.25	39
Alabama	18,873,688	3,756.11	50	87.14	40
North Carolina	44,011,586	4,208.74	41	87.07	41
Michigan	42,915,684	4,262.73	40	86.65	42
Oklahoma	16,503,645	4,165.45	42	86.02	43
Wyoming	3,089,951	5,352.72	22	83.76	44
Georgia	43,708,584	4,075.09	44	83.67	45
South Dakota	3,961,466	4,465.64	35	81.18	46
Missouri	24,413,173	3,966.73	49	81.10	47
New Hampshire	7,070,074	5,131.24	26	79.60	48
Tennessee	25,735,383	3,718.92	51	76.00	49
Florida	87,299,490	4,047.28	47	74.93	50
Alaska	<u>3,312,580</u>	4,522.66	32	73.52	51
U.S. Total	\$1,861,617,738	\$5,615.72		\$100.22	
WI % Difference from U.S. Average		-6.2%		-0.4%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 7

### Rankings on State and Local Property Taxes Fiscal Year 2019-20

	State and Local Property Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Maine	\$3,899,209	\$2,862.27	6	\$56.62	1
Vermont	1,837,427	2,859.83	7	51.64	2
New Hampshire	4,525,577	3,284.53	4	50.95	3
District of Columbia	2,927,157	4,241.68	1	50.29	4
New Jersey	31,839,321	3,431.06	2	50.25	5
New York	62,847,220	3,118.21	5	46.13	6
Rhode Island	2,684,485	2,448.84	9	43.93	7
Connecticut	11,862,863	3,295.00	3	43.54	8
Texas	64,757,602	2,216.39	12	41.50	9
Nebraska	4,094,847	2,087.66	14	38.66	10
Illinois	29,001,663	2,268.37	11	38.62	11
Alaska	1,666,881	2,275.79	10	37.00	12
Montana	1,961,442	1,805.80	19	36.27	13
Massachusetts	18,524,064	2,637.92	8	36.06	14
Iowa	5,758,846	1,806.03	18	35.91	15
Wyoming	1,248,438	2,162.67	13	33.84	16
Oregon	7,338,565	1,730.16	22	33.02	17
<b>Wisconsin</b>	<b>10,119,649</b>	<b>1,717.43</b>	<b>24</b>	<b>32.54</b>	<b>18</b>
Kansas	5,027,606	1,712.47	25	32.41	19
Michigan	16,045,055	1,593.72	28	32.40	20
Colorado	11,315,232	1,956.19	15	31.75	21
Virginia	15,800,484	1,830.45	17	31.11	22
Minnesota	10,135,450	1,775.92	20	30.44	23
California	77,211,808	1,954.74	16	30.07	24
Mississippi	3,451,952	1,167.43	37	29.48	25
South Dakota	1,424,557	1,605.86	27	29.19	26
Ohio	17,192,971	1,458.19	32	29.15	27
Pennsylvania	21,358,816	1,644.30	26	28.87	28
Florida	33,243,930	1,541.22	30	28.53	29
South Carolina	6,740,430	1,313.74	34	28.44	30
Hawaii	2,259,025	1,555.90	29	28.34	31
Maryland	10,768,036	1,744.47	21	28.04	32
Georgia	14,331,914	1,336.21	33	27.44	33
Washington	13,331,869	1,727.20	23	27.19	34
North Dakota	1,198,222	1,538.23	31	27.02	35
Arizona	8,658,002	1,206.19	36	25.45	36
Utah	3,967,895	1,209.10	35	25.27	37
Idaho	2,089,006	1,130.55	40	25.16	38
Indiana	7,776,011	1,145.95	39	23.59	39
West Virginia	1,793,825	1,002.25	44	23.20	40
Missouri	6,854,286	1,113.71	41	22.77	41
North Carolina	11,312,772	1,081.82	42	22.38	42
Nevada	3,589,826	1,152.78	38	22.24	43
New Mexico	1,903,709	899.01	47	20.73	44
Kentucky	4,090,217	908.14	46	20.73	45
Delaware	1,040,977	1,049.49	43	19.57	46
Louisiana	4,253,501	914.49	45	19.13	47
Oklahoma	3,498,839	883.09	48	18.24	48
Arkansas	2,404,412	798.22	50	18.06	49
Tennessee	5,846,897	844.91	49	17.27	50
Alabama	3,176,724	632.21	51	14.67	51
U.S. Total	\$599,989,512	\$1,809.92		\$32.30	
WI % Difference from U.S. Average		-5.1%		0.7%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 8

### Rankings on State and Local Individual Income Taxes Fiscal Year 2019-20

	State and Local Individual Income Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$67,963,993	\$3,372.08	2	\$49.89	1
Maryland	17,030,628	2,759.03	3	44.34	2
District of Columbia	2,377,236	3,444.81	1	40.84	3
Oregon	8,635,691	2,035.98	7	38.85	4
Massachusetts	17,414,713	2,479.94	4	33.90	5
California	84,412,243	2,137.03	6	32.88	6
Minnesota	10,923,158	1,913.94	8	32.81	7
Delaware	1,744,674	1,758.95	9	32.79	8
Kentucky	6,434,162	1,428.56	14	32.60	9
Connecticut	8,177,456	2,271.35	5	30.01	10
Hawaii	2,359,093	1,624.82	12	29.60	11
Virginia	14,996,649	1,737.32	10	29.53	12
Indiana	9,590,894	1,413.41	15	29.10	13
<b>Wisconsin</b>	<b>8,514,409</b>	<b>1,445.00</b>	<b>13</b>	<b>27.38</b>	<b>14</b>
Maine	1,843,459	1,353.22	18	26.77	15
Iowa	4,076,571	1,278.46	20	25.42	16
West Virginia	1,947,946	1,088.36	30	25.19	17
Montana	1,338,737	1,232.50	22	24.75	18
North Carolina	12,505,906	1,195.92	24	24.74	19
Pennsylvania	18,295,797	1,408.49	16	24.73	20
New Jersey	15,412,766	1,660.90	11	24.32	21
Ohio	14,291,316	1,212.10	23	24.23	22
Illinois	17,956,356	1,404.46	17	23.91	23
Utah	3,734,504	1,137.98	27	23.78	24
Nebraska	2,445,647	1,246.85	21	23.09	25
Idaho	1,913,459	1,035.55	31	23.04	26
Georgia	11,704,328	1,091.23	29	22.41	27
Arkansas	2,914,939	967.70	34	21.89	28
Kansas	3,381,573	1,151.81	26	21.80	29
South Carolina	5,095,531	993.14	33	21.50	30
Vermont	762,641	1,187.00	25	21.43	31
Colorado	7,539,184	1,303.39	19	21.16	32
Missouri	6,324,142	1,027.57	32	21.01	33
Alabama	4,413,162	878.28	36	20.38	34
Rhode Island	1,241,856	1,132.84	28	20.32	35
Michigan	9,596,218	953.17	35	19.38	36
Louisiana	3,916,190	841.97	38	17.61	37
Oklahoma	3,364,947	849.30	37	17.54	38
Mississippi	1,861,263	629.47	40	15.89	39
New Mexico	1,227,926	579.88	41	13.37	40
Arizona	4,530,410	631.15	39	13.31	41
North Dakota	376,864	483.80	42	8.50	42
New Hampshire	122,631	89.00	43	1.38	43
Tennessee	57,642	8.33	44	0.17	44
Alaska	0	0.00	NA	0.00	NA
Florida	0	0.00	NA	0.00	NA
Nevada	0	0.00	NA	0.00	NA
South Dakota	0	0.00	NA	0.00	NA
Texas	0	0.00	NA	0.00	NA
Washington	0	0.00	NA	0.00	NA
Wyoming	0	0.00	NA	0.00	NA
<b>U.S. Total</b>	<b>\$424,768,910</b>	<b>\$1,281.35</b>		<b>\$22.87</b>	
WI % Difference from U.S. Average		12.8%		19.7%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 9

### Rankings on State and Local General Sales Taxes Fiscal Year 2019-20

	State and Local General Sales Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$4,014,448	\$2,764.94	2	\$50.37	1
New Mexico	4,545,046	2,146.35	3	49.48	2
Washington	22,369,218	2,898.02	1	45.62	3
Nevada	6,297,365	2,022.23	4	39.01	4
Arkansas	5,023,826	1,667.81	12	37.73	5
Arizona	12,501,783	1,741.68	7	36.74	6
Louisiana	8,041,496	1,728.91	9	36.17	7
Tennessee	11,823,070	1,708.51	10	34.92	8
Mississippi	3,808,624	1,288.06	23	32.52	9
South Dakota	1,586,418	1,788.32	5	32.51	10
North Dakota	1,348,923	1,731.69	8	30.42	11
Texas	47,452,094	1,624.09	13	30.41	12
Oklahoma	5,483,597	1,384.04	19	28.58	13
Kansas	4,432,110	1,509.64	15	28.57	14
Utah	4,432,761	1,350.76	20	28.23	15
Alabama	5,803,965	1,155.06	32	26.80	16
Florida	30,741,766	1,425.21	18	26.39	17
Ohio	15,241,726	1,292.70	22	25.84	18
Idaho	2,120,600	1,147.65	33	25.54	19
Indiana	8,233,561	1,213.38	27	24.98	20
New York	33,897,653	1,681.85	11	24.88	21
Iowa	3,965,818	1,243.72	25	24.73	22
Colorado	8,737,939	1,510.63	14	24.52	23
Nebraska	2,593,882	1,322.43	21	24.49	24
Maine	1,666,720	1,223.48	26	24.20	25
Missouri	7,157,564	1,162.98	30	23.78	26
North Carolina	11,862,604	1,134.40	34	23.47	27
California	59,171,730	1,498.03	16	23.05	28
Wyoming	847,060	1,467.36	17	22.96	29
Kentucky	4,191,324	930.59	40	21.24	30
District of Columbia	1,234,058	1,788.25	6	21.20	31
Minnesota	6,776,747	1,187.41	29	20.36	32
<b>Wisconsin</b>	<b>6,310,311</b>	<b>1,070.94</b>	<b>35</b>	<b>20.29</b>	<b>33</b>
Georgia	10,499,253	978.88	37	20.10	34
Illinois	14,868,701	1,162.96	31	19.80	35
South Carolina	4,610,900	898.68	42	19.45	36
Rhode Island	1,157,312	1,055.72	36	18.94	37
West Virginia	1,451,110	810.77	44	18.77	38
Michigan	9,223,410	916.14	41	18.62	39
New Jersey	11,068,018	1,192.71	28	17.47	40
Pennsylvania	12,617,152	971.33	38	17.05	41
Connecticut	4,581,615	1,272.58	24	16.82	42
Virginia	7,201,888	834.32	43	14.18	43
Massachusetts	6,815,727	970.59	39	13.27	44
Maryland	4,936,660	799.76	45	12.85	45
Vermont	448,071	697.39	46	12.59	46
Alaska	245,129	334.67	47	5.44	47
Oregon	258	0.06	48	0.00	48
Delaware	0	0.00	NA	0.00	NA
Montana	0	0.00	NA	0.00	NA
New Hampshire	0	0.00	NA	0.00	NA
U.S. Total	\$443,441,011	\$1,337.68		\$23.87	
WI % Difference from U.S. Average		-19.9%		-15.0%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 10

### Rankings on State and Local Selective Sales Taxes\* Fiscal Year 2019-20

	State and Local Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$742,697	\$1,155.96	1	\$20.87	1
West Virginia	1,516,133	847.10	8	19.61	2
Hawaii	1,523,700	1,049.44	2	19.12	3
Nevada	3,073,423	986.95	3	19.04	4
Illinois	12,499,396	977.64	4	16.65	5
Kentucky	3,149,446	699.26	13	15.96	6
Alabama	3,412,840	679.20	16	15.76	7
Minnesota	5,186,472	908.77	5	15.58	8
Maryland	5,446,813	882.41	7	14.18	9
Pennsylvania	10,377,928	798.94	10	14.03	10
Washington	6,867,182	889.67	6	14.01	11
Indiana	4,509,269	664.53	18	13.68	12
Mississippi	1,576,561	533.19	35	13.46	13
Montana	695,912	640.69	19	12.87	14
Ohio	7,499,729	636.08	21	12.71	15
Louisiana	2,796,568	601.26	24	12.58	16
Arkansas	1,671,907	555.04	31	12.56	17
Rhode Island	749,935	684.10	14	12.27	18
Tennessee	4,145,018	598.98	26	12.24	19
North Dakota	532,505	683.61	15	12.01	20
Oregon	2,642,879	623.09	22	11.89	21
Delaware	605,514	610.47	23	11.38	22
Virginia	5,777,100	669.26	17	11.38	23
Texas	17,527,624	599.90	25	11.23	24
New Hampshire	979,930	711.20	12	11.03	25
New York	14,858,599	737.22	11	10.91	26
South Dakota	527,802	594.98	28	10.82	27
Florida	12,592,545	583.80	29	10.81	28
Maine	741,945	544.63	33	10.77	29
Connecticut	2,886,836	801.84	9	10.60	30
Iowa	1,688,732	529.60	36	10.53	31
New Mexico	941,571	444.65	43	10.25	32
Utah	1,566,246	477.27	38	9.97	33
California	25,149,584	636.70	20	9.80	34
Alaska	436,460	595.90	27	9.69	35
<b>Wisconsin</b>	<b>3,006,985</b>	<b>510.32</b>	<b>37</b>	<b>9.67</b>	<b>36</b>
North Carolina	4,804,952	459.49	40	9.51	37
Oklahoma	1,793,672	452.72	41	9.35	38
South Carolina	2,210,267	430.79	46	9.33	39
Georgia	4,843,622	451.59	42	9.27	40
Kansas	1,387,009	472.43	39	8.94	41
Michigan	4,402,821	437.32	45	8.89	42
Colorado	3,087,856	533.83	34	8.67	43
New Jersey	5,345,390	576.03	30	8.44	44
Idaho	676,315	366.02	50	8.15	45
Missouri	2,254,709	366.35	49	7.49	46
Arizona	2,392,738	333.34	51	7.03	47
Nebraska	725,806	370.03	48	6.85	48
District of Columbia	377,030	546.35	32	6.48	49
Massachusetts	3,115,797	443.71	44	6.07	50
Wyoming	<u>216,967</u>	375.85	47	5.88	51
U.S. Total	\$207,538,737	\$626.06		\$11.17	
WI % Difference from U.S. Average		-18.5%		-13.5%	

\*Includes taxes imposed on the sale of particular goods or services or on gross receipts of particular businesses separately and apart from general sales or gross receipts taxes. Examples include excise taxes on alcohol, tobacco, and motor fuel; insurance premiums taxes; and utility gross receipts taxes.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 11

### Rankings on State and Local Motor Fuel Taxes Fiscal Year 2019-20

	State and Local Motor Fuel Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
West Virginia	\$427,288	\$238.74	4	\$5.53	1
Montana	260,531	239.86	2	4.82	2
Idaho	375,532	203.24	11	4.52	3
Indiana	1,449,354	213.59	7	4.40	4
North Dakota	193,763	248.75	1	4.37	5
Ohio	2,527,816	214.39	5	4.29	6
Pennsylvania	3,110,295	239.44	3	4.20	7
Iowa	670,179	210.18	9	4.18	8
Arkansas	542,952	180.25	18	4.08	9
Alabama	879,826	175.10	20	4.06	10
Nevada	625,489	200.86	14	3.87	11
South Dakota	188,407	212.39	8	3.86	12
North Carolina	1,943,572	185.86	16	3.85	13
Nebraska	397,341	202.57	13	3.75	14
Mississippi	436,834	147.74	29	3.73	15
Georgia	1,873,220	174.65	22	3.59	16
Tennessee	1,210,141	174.87	21	3.57	17
<b>Wisconsin</b>	<b>1,103,699</b>	<b>187.31</b>	<b>15</b>	<b>3.55</b>	<b>18</b>
Maine	242,580	178.07	19	3.52	19
Kentucky	690,280	153.26	27	3.50	20
California	8,449,593	213.92	6	3.29	21
Vermont	116,428	181.21	17	3.27	22
Wyoming	118,945	206.05	10	3.22	23
South Carolina	756,658	147.48	30	3.19	24
Washington	1,564,979	202.75	12	3.19	25
Florida	3,637,307	168.63	24	3.12	26
Utah	482,527	147.04	31	3.07	27
Oklahoma	580,104	146.42	32	3.02	28
Kansas	453,222	154.37	25	2.92	29
Maryland	1,076,207	174.35	23	2.80	30
Louisiana	611,027	131.37	35	2.75	31
Oregon	587,553	138.52	33	2.64	32
Minnesota	879,639	154.13	26	2.64	33
Illinois	1,949,448	152.48	28	2.60	34
Arizona	879,833	122.57	39	2.59	35
Delaware	136,824	137.94	34	2.57	36
New Mexico	230,303	108.76	45	2.51	37
Michigan	1,199,557	119.15	41	2.42	38
Missouri	708,455	115.11	43	2.35	39
Texas	3,524,712	120.64	40	2.26	40
Virginia	1,129,365	130.83	37	2.22	41
Hawaii	169,197	116.53	42	2.12	42
New Hampshire	170,001	123.38	38	1.91	43
Colorado	663,889	114.77	44	1.86	44
Connecticut	472,732	131.30	36	1.74	45
Massachusetts	707,877	100.81	46	1.38	46
Alaska	62,024	84.68	47	1.38	47
New York	1,675,483	83.13	48	1.23	48
Rhode Island	71,415	65.15	49	1.17	49
New Jersey	487,883	52.58	50	0.77	50
District of Columbia	<u>22,472</u>	32.56	51	0.39	51
U.S. Total	\$52,724,758	\$159.05		\$2.84	
WI % Difference from U.S. Average		17.8%		25.0%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 12

### Rankings on State and Local Public Utility Taxes Fiscal Year 2019-20

	State and Local Public Utility Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alabama	\$793,912	\$158.00	6	\$3.67	1
Hawaii	280,330	193.08	4	3.52	2
Illinois	2,538,413	198.54	2	3.38	3
Florida	3,897,758	180.70	5	3.35	4
Washington	1,493,999	193.55	3	3.05	5
District of Columbia	167,700	243.01	1	2.88	6
West Virginia	168,701	94.26	12	2.18	7
Kentucky	416,028	92.37	13	2.11	8
Virginia	1,067,211	123.63	7	2.10	9
Nevada	335,013	107.58	8	2.08	10
Iowa	293,861	92.16	14	1.83	11
Rhode Island	105,991	96.69	11	1.73	12
Utah	265,317	80.85	20	1.69	13
California	4,214,004	106.68	9	1.64	14
Oregon	351,875	82.96	19	1.58	15
North Dakota	68,199	87.55	16	1.54	16
Pennsylvania	1,124,429	86.56	17	1.52	17
New Jersey	960,737	103.53	10	1.52	18
Maryland	562,716	91.16	15	1.47	19
Ohio	814,901	69.11	22	1.38	20
Texas	2,004,242	68.60	23	1.28	21
Nebraska	133,631	68.13	24	1.26	22
New York	1,715,489	85.12	18	1.26	23
Missouri	356,584	57.94	26	1.18	24
Arkansas	155,352	51.57	29	1.17	25
<b>Wisconsin</b>	<b>350,881</b>	<b>59.55</b>	<b>25</b>	<b>1.13</b>	<b>26</b>
Delaware	54,869	55.32	27	1.03	27
Kansas	158,753	54.07	28	1.02	28
New Mexico	93,815	44.30	32	1.02	29
Connecticut	268,919	74.69	21	0.99	30
South Dakota	39,577	44.61	31	0.81	31
Montana	43,351	39.91	33	0.80	32
Wyoming	29,343	50.83	30	0.80	33
Georgia	400,997	37.39	34	0.77	34
Oklahoma	145,366	36.69	35	0.76	35
Indiana	242,759	35.78	36	0.74	36
Louisiana	152,558	32.80	38	0.69	37
Arizona	223,496	31.14	39	0.66	38
Mississippi	65,436	22.13	44	0.56	39
New Hampshire	45,980	33.37	37	0.52	40
Idaho	41,836	22.64	42	0.50	41
Minnesota	162,742	28.52	40	0.49	42
South Carolina	102,607	20.00	46	0.43	43
Maine	29,057	21.33	45	0.42	44
Alaska	17,607	24.04	41	0.39	45
Colorado	128,554	22.22	43	0.36	46
Vermont	11,428	17.79	47	0.32	47
Tennessee	96,961	14.01	48	0.29	48
Michigan	82,887	8.23	49	0.17	49
North Carolina	277	0.03	50	0.00	50
Massachusetts	<u>0</u>	-	NA	-	NA
U.S. Total	\$27,276,449	\$82.28		\$1.47	
WI % Difference from U.S. Average		-27.6%		-23.2%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 13

### Rankings on State and Local Other Selective Sales Taxes\* Fiscal Year 2019-20

	State and Local Other Selective Sales Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$614,841	\$956.96	1	\$17.28	1
Hawaii	1,074,173	739.83	2	13.48	2
Nevada	2,112,921	678.51	4	13.09	3
Minnesota	4,144,091	726.12	3	12.45	4
West Virginia	920,144	514.10	11	11.90	5
Illinois	8,011,535	626.62	5	10.67	6
Kentucky	2,043,138	453.63	15	10.35	7
Maryland	3,807,890	616.89	6	9.91	8
Rhode Island	572,529	522.27	10	9.37	9
Mississippi	1,074,291	363.32	25	9.17	10
Louisiana	2,032,983	437.09	16	9.14	11
New Hampshire	763,949	554.45	9	8.60	12
Indiana	2,817,156	415.16	19	8.55	13
New York	11,467,627	568.97	8	8.42	14
Tennessee	2,837,916	410.10	22	8.38	15
Pennsylvania	6,143,204	472.93	14	8.30	16
Alabama	1,739,102	346.10	29	8.03	17
Alaska	356,829	487.18	13	7.92	18
Connecticut	2,145,185	595.84	7	7.87	19
Delaware	413,821	417.21	18	7.78	20
Washington	3,808,204	493.37	12	7.77	21
Texas	11,998,670	410.67	21	7.69	22
Oregon	1,703,451	401.61	23	7.66	23
Arkansas	973,603	323.22	33	7.31	24
Montana	392,030	360.92	26	7.25	25
Virginia	3,580,524	414.79	20	7.05	26
Ohio	4,157,012	352.57	27	7.05	27
Maine	470,308	345.24	30	6.83	28
New Mexico	617,453	291.59	36	6.72	29
Colorado	2,295,413	396.83	24	6.44	30
Michigan	3,120,377	309.94	35	6.30	31
New Jersey	3,896,770	419.92	17	6.15	32
South Dakota	299,818	337.98	32	6.14	33
North Dakota	270,543	347.31	28	6.10	34
South Carolina	1,351,002	263.32	42	5.70	35
North Carolina	2,861,103	273.60	37	5.66	36
Oklahoma	1,068,202	269.61	39	5.57	37
Utah	818,402	249.38	43	5.21	38
Kansas	775,034	263.99	40	5.00	39
<b>Wisconsin</b>	<b>1,552,405</b>	<b>263.46</b>	<b>41</b>	<b>4.99</b>	<b>40</b>
Georgia	2,569,405	239.55	44	4.92	41
California	12,485,987	316.10	34	4.86	42
Massachusetts	2,407,920	342.90	31	4.69	43
Iowa	724,692	227.27	46	4.52	44
Florida	5,057,480	234.47	45	4.34	45
Missouri	1,189,670	193.30	47	3.95	46
Arizona	1,289,409	179.63	48	3.79	47
District of Columbia	186,858	270.77	38	3.21	48
Idaho	258,947	140.14	49	3.12	49
Wyoming	68,679	118.97	50	1.86	50
Nebraska	194,834	99.33	51	1.84	51
U.S. Total	\$127,537,530	\$384.73		\$6.87	
WI % Difference from U.S. Average		-31.5%		-27.3%	

\*Includes selective sales and excise taxes other than motor fuel and public utility taxes.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 14

### Rankings on State and Local Corporate Income Taxes\* Fiscal Year 2019-20

	State and Local Corporate Income Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$727,697	\$1,054.49	1	\$12.50	1
New Hampshire	780,672	566.59	3	8.79	2
New York	11,310,886	561.20	4	8.30	3
Connecticut	2,062,263	572.81	2	7.57	4
New Jersey	3,565,191	384.19	5	5.63	5
Massachusetts	2,532,411	360.63	6	4.93	6
Minnesota	1,604,450	281.13	7	4.82	7
Delaware	252,224	254.29	9	4.74	8
Illinois	3,491,688	273.10	8	4.65	9
<b>Wisconsin</b>	<b>1,441,416</b>	<b>244.63</b>	<b>11</b>	<b>4.63</b>	<b>10</b>
Oregon	996,216	234.87	13	4.48	11
Tennessee	1,504,881	217.46	16	4.44	12
Pennsylvania	3,100,425	238.68	12	4.19	13
Kentucky	804,391	178.60	21	4.08	14
Vermont	141,623	220.43	15	3.98	15
Iowa	620,486	194.59	19	3.87	16
California	9,817,957	248.56	10	3.82	17
Nebraska	391,164	199.43	18	3.69	18
Alaska	162,611	222.01	14	3.61	19
Mississippi	421,425	142.52	28	3.60	20
Arkansas	469,029	155.71	25	3.52	21
Rhode Island	213,303	194.58	20	3.49	22
Alabama	754,272	150.11	26	3.48	23
Maryland	1,325,456	214.73	17	3.45	24
Montana	186,297	171.51	22	3.44	25
Maine	216,131	158.65	23	3.14	26
Idaho	245,969	133.12	29	2.96	27
Kansas	433,931	147.80	27	2.80	28
Virginia	1,362,172	157.80	24	2.68	29
Indiana	759,132	111.87	32	2.30	30
Utah	360,203	109.76	33	2.29	31
South Carolina	505,025	98.43	35	2.13	32
Florida	2,481,710	115.05	31	2.13	33
Louisiana	450,545	96.87	36	2.03	34
West Virginia	151,989	84.92	38	1.97	35
Colorado	696,612	120.43	30	1.95	36
Georgia	984,087	91.75	37	1.88	37
North Dakota	81,490	104.61	34	1.84	38
Michigan	812,842	80.74	39	1.64	39
Oklahoma	301,574	76.12	40	1.57	40
Arizona	523,062	72.87	42	1.54	41
Missouri	453,286	73.65	41	1.51	42
North Carolina	662,343	63.34	43	1.31	43
New Mexico	95,556	45.13	44	1.04	44
South Dakota	37,459	42.23	45	0.77	45
Hawaii	43,679	30.08	46	0.55	46
Ohio	282,525	23.96	47	0.48	47
Nevada	0	0.00	NA	0.00	NA
Texas	0	0.00	NA	0.00	NA
Washington	0	0.00	NA	0.00	NA
Wyoming	0	0.00	NA	0.00	NA
<b>U.S. Total</b>	<b>\$60,619,756</b>	<b>\$182.86</b>		<b>\$3.26</b>	
WI % Difference from U.S. Average		33.8%		42.0%	

\*Amounts reflect the corporate income/franchise tax, the economic development surcharge, and the pass-through entity tax.

Sources: U.S. Census Bureau and U.S. Bureau of Economic Analysis.

## ATTACHMENT 15

### Rankings on State and Local Motor Vehicle License Taxes Fiscal Year 2019-20

	State and Local Motor Vehicle License Taxes (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$421,874	\$290.56	1	\$5.29	1
Iowa	719,687	225.70	2	4.49	2
Oklahoma	790,274	199.46	4	4.12	3
Wyoming	125,168	216.83	3	3.39	4
Montana	180,548	166.22	5	3.34	5
Michigan	1,366,442	135.73	11	2.76	6
Oregon	592,884	139.78	10	2.67	7
North Dakota	117,224	150.49	7	2.64	8
Minnesota	873,119	152.99	6	2.62	9
South Dakota	126,600	142.71	8	2.59	10
Idaho	209,035	113.13	15	2.52	11
New Mexico	225,740	106.60	16	2.46	12
Illinois	1,792,998	140.24	9	2.39	13
<b>Wisconsin</b>	<b>700,051</b>	<b>118.81</b>	<b>13</b>	<b>2.25</b>	<b>14</b>
Vermont	73,531	114.45	14	2.07	15
North Carolina	985,904	94.28	19	1.95	16
California	4,982,848	126.15	12	1.94	17
South Carolina	449,606	87.63	21	1.90	18
Nebraska	198,117	101.01	18	1.87	19
Kansas	249,604	85.02	23	1.61	20
Washington	787,169	101.98	17	1.61	21
Maine	110,210	80.90	25	1.60	22
Pennsylvania	1,150,355	88.56	20	1.55	23
Texas	2,402,258	82.22	24	1.54	24
Tennessee	509,058	73.56	30	1.50	25
Utah	229,265	69.86	32	1.46	26
Ohio	857,835	72.76	31	1.45	27
Colorado	502,987	86.96	22	1.41	28
Mississippi	162,947	55.11	43	1.39	29
Indiana	426,045	62.79	36	1.29	30
Florida	1,498,596	69.48	33	1.29	31
Arkansas	170,569	56.63	41	1.28	32
Virginia	637,690	73.87	29	1.26	33
Alaska	55,649	75.98	28	1.24	34
Alabama	266,475	53.03	44	1.23	35
Maryland	471,010	76.31	27	1.23	36
Nevada	194,161	62.35	37	1.20	37
New York	1,562,202	77.51	26	1.15	38
Missouri	320,069	52.01	45	1.06	39
Kentucky	208,823	46.36	46	1.06	40
Delaware	56,082	56.54	42	1.05	41
New Jersey	628,977	67.78	34	0.99	42
New Hampshire	85,310	61.92	38	0.96	43
Connecticut	230,462	64.01	35	0.85	44
Massachusetts	416,113	59.26	39	0.81	45
Arizona	257,172	35.83	47	0.76	46
Georgia	375,639	35.02	48	0.72	47
District of Columbia	40,713	59.00	40	0.70	48
Rhode Island	29,627	27.03	49	0.48	49
Louisiana	79,821	17.16	50	0.36	50
West Virginia	4,384	2.45	51	0.06	51
U.S. Total	\$29,908,927	\$90.22		\$1.61	
WI % Difference from U.S. Average		31.7%		39.8%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 16

### Rankings on Other State and Local Taxes\* Fiscal Year 2019-20

	Other State and Local Taxes* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
North Dakota	\$2,222,420	\$2,853.05	1	\$50.11	1
Delaware	2,111,524	2,128.80	2	39.69	2
New Mexico	1,640,946	774.92	6	17.86	3
Wyoming	652,319	1,130.01	3	17.68	4
Alaska	745,851	1,018.31	4	16.55	5
District of Columbia	650,558	942.71	5	11.18	6
Nevada	1,794,112	576.13	7	11.11	7
West Virginia	791,066	441.99	10	10.23	8
Montana	492,996	453.88	9	9.12	9
Washington	4,157,528	538.62	8	8.48	10
Oregon	1,858,519	438.17	11	8.36	11
Pennsylvania	5,241,658	403.53	13	7.08	12
Oklahoma	1,270,742	320.73	18	6.62	13
New Hampshire	575,954	418.01	12	6.48	14
California	15,803,582	400.09	14	6.16	15
Nebraska	637,036	324.78	17	6.01	16
New York	8,002,503	397.05	15	5.87	17
Florida	6,740,942	312.52	20	5.79	18
Tennessee	1,848,817	267.17	24	5.46	19
Maryland	2,055,135	332.94	16	5.35	20
South Dakota	258,630	291.55	22	5.30	21
South Carolina	1,205,564	234.97	26	5.09	22
Virginia	2,535,707	293.76	21	4.99	23
Minnesota	1,638,002	287.01	23	4.92	24
Alabama	1,046,251	208.22	30	4.83	25
Louisiana	972,897	209.17	29	4.38	26
Massachusetts	2,195,060	312.59	19	4.27	27
Texas	6,475,727	221.64	27	4.15	28
Maine	268,196	196.87	31	3.89	29
Mississippi	455,939	154.20	42	3.89	30
Vermont	138,361	215.35	28	3.89	31
New Jersey	2,459,110	265.00	25	3.88	32
North Carolina	1,877,104	179.50	33	3.71	33
Missouri	1,049,117	170.46	36	3.49	34
Rhode Island	206,575	188.44	32	3.38	35
Idaho	273,398	147.96	43	3.29	36
Ohio	1,896,847	160.88	39	3.22	37
Kentucky	617,247	137.05	45	3.13	38
Iowa	497,165	155.92	41	3.10	39
<b>Wisconsin</b>	<b>953,880</b>	<b>161.89</b>	<b>38</b>	<b>3.07</b>	<b>40</b>
Arkansas	406,445	134.93	46	3.05	41
Hawaii	239,113	164.69	37	3.00	42
Michigan	1,468,896	145.90	44	2.97	43
Illinois	2,209,156	172.79	34	2.94	44
Colorado	906,607	156.74	40	2.54	45
Kansas	384,241	130.88	47	2.48	46
Arizona	823,368	114.71	48	2.42	47
Utah	368,287	112.23	49	2.35	48
Connecticut	614,931	170.80	35	2.26	49
Indiana	645,110	95.07	50	1.96	50
Georgia	<u>969,741</u>	90.41	51	1.86	51
U.S. Total	\$95,350,880	\$287.63		\$5.13	
WI % Difference from U.S. Average		-43.7%		-40.3%	

\*Includes state and local taxes other than property, individual income, sales and excise, corporate income, and vehicle license taxes.

Sources: U.S. Census Bureau and U.S. Bureau of Economic Analysis.

## ATTACHMENT 17

### Rankings on Total State and Local Government Current Charges Fiscal Year 2019-20

	State and Local Total Current Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
South Carolina	\$12,884,202	\$2,511.18	4	\$54.36	1
Alabama	11,730,795	2,334.58	9	54.16	2
Mississippi	6,271,626	2,121.04	11	53.55	3
Utah	8,246,430	2,512.87	3	52.51	4
Wyoming	1,927,676	3,339.31	1	52.26	5
Iowa	8,240,242	2,584.23	2	51.39	6
Oregon	10,429,895	2,458.99	7	46.93	7
Kansas	6,904,544	2,351.78	8	44.51	8
North Carolina	21,577,024	2,063.37	12	42.69	9
Indiana	13,265,704	1,954.97	15	40.24	10
Washington	19,008,604	2,462.64	6	38.77	11
Michigan	19,074,789	1,894.66	16	38.51	12
California	97,935,080	2,479.39	5	38.15	13
West Virginia	2,792,160	1,560.04	27	36.11	14
Kentucky	7,091,512	1,574.51	26	35.93	15
Alaska	1,601,509	2,186.54	10	35.54	16
Virginia	17,177,218	1,989.94	13	33.82	17
New Mexico	3,051,811	1,441.19	34	33.22	18
Idaho	2,679,343	1,450.04	33	32.27	19
Colorado	11,477,275	1,984.21	14	32.21	20
Oklahoma	6,084,017	1,535.58	28	31.71	21
Ohio	18,582,712	1,576.06	25	31.50	22
Hawaii	2,502,620	1,723.67	17	31.40	23
Georgia	16,279,054	1,517.75	29	31.16	24
Nebraska	3,286,898	1,675.74	19	31.03	25
Arkansas	4,076,315	1,353.25	38	30.61	26
Florida	35,234,347	1,633.49	22	30.24	27
Delaware	1,573,594	1,586.47	23	29.58	28
Pennsylvania	21,650,864	1,666.78	21	29.26	29
Missouri	8,763,762	1,423.96	35	29.11	30
<b>Wisconsin</b>	<b>8,942,212</b>	<b>1,517.60</b>	<b>30</b>	<b>28.75</b>	<b>31</b>
Minnesota	9,524,446	1,668.86	20	28.61	32
Louisiana	6,329,952	1,360.93	37	28.47	33
Texas	43,742,785	1,497.14	31	28.03	34
North Dakota	1,229,732	1,578.68	24	27.73	35
Rhode Island	1,591,362	1,451.67	32	26.04	36
Tennessee	8,659,052	1,251.29	41	25.57	37
New York	34,737,360	1,723.52	18	25.50	38
Vermont	894,052	1,391.53	36	25.12	39
Montana	1,241,356	1,142.85	46	22.95	40
Maine	1,574,212	1,155.57	45	22.86	41
Nevada	3,549,365	1,139.78	47	21.99	42
Arizona	7,381,317	1,028.33	49	21.69	43
Maryland	8,036,758	1,301.99	40	20.93	44
Illinois	15,505,497	1,212.76	43	20.65	45
South Dakota	908,541	1,024.17	50	18.62	46
New Jersey	11,364,018	1,224.60	42	17.93	47
Massachusetts	9,159,155	1,304.31	39	17.83	48
New Hampshire	1,423,313	1,033.00	48	16.02	49
District of Columbia	805,879	1,167.78	44	13.85	50
Connecticut	3,463,396	961.98	51	12.71	51
U.S. Total	\$581,465,382	\$1,754.04		\$31.30	
WI % Difference from U.S. Average		-13.5%		-8.2%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 18

### Rankings on State and Local Government Higher Education Charges Fiscal Year 2019-20

	State and Local Higher Ed. Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$553,261	\$861.11	1	\$15.55	1
Utah	2,267,799	691.05	3	14.44	2
Delaware	692,402	698.07	2	13.01	3
Alabama	2,773,722	552.01	7	12.81	4
Iowa	1,896,899	594.89	4	11.83	5
Michigan	5,772,332	573.35	5	11.65	6
Oklahoma	2,175,464	549.08	8	11.34	7
West Virginia	847,571	473.56	14	10.96	8
Indiana	3,585,589	528.41	11	10.88	9
South Carolina	2,521,538	491.46	13	10.64	10
Mississippi	1,239,163	419.08	23	10.58	11
Arkansas	1,291,726	428.83	20	9.70	12
North Dakota	427,629	548.97	9	9.64	13
Kansas	1,474,245	502.15	12	9.50	14
Arizona	3,140,470	437.51	19	9.23	15
Colorado	3,287,146	568.29	6	9.22	16
Virginia	4,616,536	534.81	10	9.09	17
Oregon	1,955,864	461.12	17	8.80	18
Nebraska	922,412	470.27	15	8.71	19
Ohio	5,019,947	425.76	21	8.51	20
Montana	456,981	420.72	22	8.45	21
Kentucky	1,634,127	362.82	32	8.28	22
Pennsylvania	6,045,766	465.43	16	8.17	23
<b>Wisconsin</b>	<b>2,459,942</b>	<b>417.48</b>	<b>24</b>	<b>7.91</b>	<b>24</b>
Rhode Island	482,115	439.79	18	7.89	25
North Carolina	3,866,590	369.75	30	7.65	26
Louisiana	1,697,781	365.02	31	7.64	27
Missouri	2,059,684	334.66	36	6.84	28
New Mexico	619,952	292.77	40	6.75	29
Washington	3,195,740	414.02	25	6.52	30
Maryland	2,497,767	404.65	26	6.50	31
Texas	10,002,149	342.33	35	6.41	32
New Hampshire	550,184	399.31	27	6.19	33
Minnesota	2,005,664	351.43	34	6.02	34
Idaho	499,291	270.21	42	6.01	35
South Dakota	278,570	314.02	38	5.71	36
New Jersey	3,353,816	361.41	33	5.29	37
Massachusetts	2,649,060	377.24	28	5.16	38
California	12,820,420	324.57	37	4.99	39
Georgia	2,583,847	240.90	44	4.95	40
Connecticut	1,335,569	370.96	29	4.90	41
Wyoming	177,640	307.73	39	4.82	42
Hawaii	383,213	263.94	43	4.81	43
Illinois	3,597,472	281.38	41	4.79	44
Tennessee	1,618,973	233.95	46	4.78	45
Maine	325,003	238.57	45	4.72	46
Alaska	166,979	227.98	47	3.71	47
Nevada	584,263	187.62	48	3.62	48
Florida	3,446,847	159.80	50	2.96	49
New York	3,714,106	184.28	49	2.73	50
District of Columbia	<u>33,753</u>	48.91	51	0.58	51
U.S. Total	\$121,604,979	\$366.83		\$6.55	
WI % Difference from U.S. Average		13.8%		20.8%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis

## ATTACHMENT 19

### Rankings on State and Local Government Hospital Charges Fiscal Year 2019-20

	State and Local Hospital Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Wyoming	\$1,306,097	\$2,262.55	1	\$35.41	1
Mississippi	3,843,590	1,299.88	5	32.82	2
Alabama	6,663,096	1,326.04	4	30.76	3
South Carolina	7,288,548	1,420.57	2	30.75	4
Iowa	4,389,813	1,376.69	3	27.37	5
North Carolina	12,574,411	1,202.47	7	24.88	6
Kansas	3,578,691	1,218.95	6	23.07	7
Utah	3,039,991	926.35	8	19.36	8
Indiana	6,040,086	890.13	9	18.32	9
Kentucky	3,289,040	730.26	11	16.67	10
New Mexico	1,424,120	672.53	15	15.50	11
Oregon	2,927,558	690.21	13	13.17	12
California	32,391,391	820.04	10	12.62	13
Georgia	6,286,023	586.07	17	12.03	14
Virginia	5,943,886	688.58	14	11.70	15
Washington	5,633,295	729.82	12	11.49	16
Michigan	5,577,115	553.96	19	11.26	17
Missouri	3,373,896	548.20	20	11.21	18
Arkansas	1,385,380	459.92	26	10.40	19
Ohio	6,110,485	518.25	21	10.36	20
Louisiana	2,277,817	489.73	23	10.24	21
Tennessee	3,276,873	473.53	24	9.68	22
Texas	15,083,951	516.26	22	9.67	23
Idaho	765,640	414.36	29	9.22	24
New York	12,440,289	617.23	16	9.13	25
Alaska	409,199	558.68	18	9.08	26
Florida	9,646,955	447.24	27	8.28	27
Colorado	2,708,818	468.30	25	7.60	28
Minnesota	2,415,008	423.15	28	7.25	29
Oklahoma	1,343,188	339.02	32	7.00	30
<b>Wisconsin</b>	<b>2,044,872</b>	<b>347.04</b>	<b>31</b>	<b>6.57</b>	<b>31</b>
Pennsylvania	4,689,270	361.00	30	6.34	32
Nebraska	659,083	336.02	33	6.22	33
West Virginia	464,787	259.69	35	6.01	34
Hawaii	466,028	320.98	34	5.85	35
Nevada	722,705	232.08	36	4.48	36
Illinois	2,237,264	174.99	38	2.98	37
District of Columbia	132,087	191.40	37	2.27	38
South Dakota	100,376	113.15	40	2.06	39
Arizona	616,833	85.93	42	1.81	40
Connecticut	486,722	135.19	39	1.79	41
Maine	116,578	85.58	43	1.69	42
New Jersey	1,048,575	113.00	41	1.65	43
Montana	78,545	72.31	44	1.45	44
Massachusetts	431,428	61.44	45	0.84	45
Maryland	174,274	28.23	46	0.45	46
Delaware	5,029	5.07	47	0.09	47
New Hampshire	6,742	4.89	48	0.08	48
North Dakota	3,120	4.01	49	0.07	49
Rhode Island	2,642	2.41	50	0.04	50
Vermont	59	0.09	51	0.00	51
U.S. Total	\$187,921,269	\$566.88		\$10.12	
WI % Difference from U.S. Average		-38.8%		-35.0%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 20

### Rankings on State and Local Government Sewerage and Solid Waste Management Charges Fiscal Year 2019-20

	State and Local Sewerage and Solid Waste Management Charges (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$722,162	\$497.39	3	\$9.06	1
Washington	4,074,941	527.93	2	8.31	2
District of Columbia	395,773	573.51	1	6.80	3
Oregon	1,473,387	347.37	5	6.63	4
Iowa	1,029,870	322.98	6	6.42	5
Indiana	2,080,557	306.61	9	6.31	6
Georgia	3,227,143	300.88	10	6.18	7
Idaho	493,165	266.90	17	5.94	8
Florida	6,620,534	306.93	8	5.68	9
Utah	863,084	263.00	19	5.50	10
California	14,054,141	355.80	4	5.47	11
Michigan	2,640,437	262.27	20	5.33	12
Delaware	280,175	282.47	14	5.27	13
Pennsylvania	3,850,617	296.44	12	5.20	14
Maryland	1,949,097	315.76	7	5.07	15
Minnesota	1,681,046	294.55	13	5.05	16
Ohio	2,905,125	246.39	23	4.93	17
Alaska	218,622	298.48	11	4.85	18
New Mexico	443,776	209.57	33	4.83	19
<b>Wisconsin</b>	<b>1,500,385</b>	<b>254.63</b>	<b>21</b>	<b>4.82</b>	<b>20</b>
Kansas	742,503	252.91	22	4.79	21
Virginia	2,430,054	281.52	15	4.78	22
Missouri	1,422,835	231.19	26	4.73	23
Kentucky	897,523	199.27	38	4.55	24
Oklahoma	867,645	218.99	30	4.52	25
Arizona	1,523,019	212.18	32	4.48	26
South Carolina	1,051,111	204.87	37	4.43	27
North Carolina	2,231,886	213.43	31	4.42	28
Rhode Island	268,338	244.78	24	4.39	29
West Virginia	338,535	189.15	41	4.38	30
Wyoming	160,047	277.25	16	4.34	31
Texas	6,723,874	230.13	27	4.31	32
Alabama	925,094	184.11	43	4.27	33
Tennessee	1,438,696	207.90	34	4.25	34
Mississippi	487,526	164.88	48	4.16	35
Montana	223,648	205.90	36	4.14	36
Nebraska	436,482	222.53	29	4.12	37
Arkansas	527,013	174.96	45	3.96	38
Colorado	1,396,944	241.51	25	3.92	39
Maine	268,338	196.98	40	3.90	40
Nevada	588,685	189.04	42	3.65	41
North Dakota	161,588	207.44	35	3.64	42
Massachusetts	1,865,201	265.61	18	3.63	43
South Dakota	176,413	198.87	39	3.62	44
Louisiana	796,963	171.35	46	3.58	45
New Jersey	2,105,197	226.86	28	3.32	46
Vermont	109,690	170.73	47	3.08	47
New York	3,652,737	181.23	44	2.68	48
Illinois	1,883,141	147.29	51	2.51	49
New Hampshire	211,469	153.48	50	2.38	50
Connecticut	<u>577,373</u>	160.37	49	2.12	51
U.S. Total	\$86,993,605	\$262.42		\$4.68	
WI % Difference from U.S. Average		-3.0%		3.0%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 21

### Rankings on Other State and Local Government Current Charges\* Fiscal Year 2019-20

	Other State and Local Current Charges* (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Oregon	\$4,073,086	\$960.28	3	\$18.33	1
Alaska	806,709	1,101.40	1	17.90	2
California	38,669,128	978.97	2	15.06	3
West Virginia	1,141,267	637.65	12	14.76	4
North Dakota	637,395	818.26	4	14.37	5
Rhode Island	838,267	764.68	6	13.72	6
Florida	15,520,011	719.52	8	13.32	7
Utah	2,075,556	632.47	14	13.22	8
Maine	864,293	634.45	13	12.55	9
Washington	6,104,628	790.88	5	12.45	10
Nebraska	1,268,921	646.93	10	11.98	11
Hawaii	931,217	641.37	11	11.68	12
Colorado	4,084,367	706.11	9	11.46	13
Delaware	595,988	600.86	16	11.20	14
Idaho	921,247	498.57	24	11.10	15
New York	14,930,228	740.77	7	10.96	16
Illinois	7,787,620	609.11	15	10.37	17
Minnesota	3,422,728	599.72	18	10.28	18
Michigan	5,084,905	505.07	23	10.27	19
Nevada	1,653,712	531.05	21	10.24	20
Pennsylvania	7,065,211	543.91	20	9.55	21
<b>Wisconsin</b>	<b>2,937,013</b>	<b>498.45</b>	<b>25</b>	<b>9.44</b>	<b>22</b>
Montana	482,182	443.92	29	8.92	23
Maryland	3,415,620	553.34	19	8.89	24
Oklahoma	1,697,720	428.50	30	8.85	25
South Carolina	2,023,005	394.29	33	8.54	26
Virginia	4,186,742	485.02	27	8.24	27
Massachusetts	4,213,466	600.02	17	8.20	28
Georgia	4,182,041	389.90	34	8.01	29
Ohio	4,547,155	385.66	35	7.71	30
Wyoming	283,892	491.79	26	7.70	31
New Jersey	4,856,430	523.34	22	7.66	32
Texas	11,932,811	408.41	31	7.65	33
New Hampshire	654,918	475.32	28	7.37	34
South Dakota	353,182	398.13	32	7.24	35
Kansas	1,109,105	377.78	36	7.15	36
Louisiana	1,557,391	334.84	40	7.00	37
Tennessee	2,324,510	335.91	39	6.86	38
Arkansas	872,196	289.55	45	6.55	39
Vermont	231,042	359.60	37	6.49	40
Kentucky	1,270,822	282.16	46	6.44	41
Missouri	1,907,347	309.91	41	6.34	42
Alabama	1,368,883	272.43	48	6.32	43
Arizona	2,100,995	292.70	43	6.17	44
New Mexico	563,963	266.33	49	6.14	45
Mississippi	701,347	237.19	50	5.99	46
Iowa	923,660	289.67	44	5.76	47
North Carolina	2,904,137	277.72	47	5.75	48
Indiana	1,559,472	229.82	51	4.73	49
District of Columbia	244,266	353.96	38	4.20	50
Connecticut	<u>1,063,732</u>	295.46	42	3.90	51
U.S. Total	\$184,945,529	\$557.90		\$9.96	
WI % Difference from U.S. Average		-10.7%		-5.2%	

\*Includes current charges other than for higher education, hospitals, and sewerage and solid waste management services.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 22

### Rankings on State and Local Government Miscellaneous General Revenue Fiscal Year 2019-20

	State and Local Miscellaneous General Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$2,743,101	\$3,745.15	1	\$60.88	1
New Mexico	3,726,197	1,759.66	4	40.57	2
Iowa	5,921,430	1,857.02	2	36.93	3
North Dakota	1,412,001	1,812.67	3	31.84	4
Wyoming	1,003,381	1,738.16	5	27.20	5
Hawaii	2,102,539	1,448.12	6	26.38	6
Delaware	1,329,363	1,340.24	7	24.99	7
Oregon	4,733,316	1,115.94	9	21.30	8
Oklahoma	3,697,128	933.14	13	19.27	9
Florida	22,331,779	1,035.32	11	19.17	10
Ohio	10,890,408	923.65	14	18.46	11
Utah	2,641,832	805.02	23	16.82	12
New York	22,113,608	1,097.18	10	16.23	13
West Virginia	1,248,719	697.69	32	16.15	14
Rhode Island	984,559	898.13	15	16.11	15
Texas	24,916,052	852.77	17	15.97	16
Kansas	2,396,447	816.26	21	15.45	17
<b>Wisconsin</b>	<b>4,796,318</b>	<b>813.99</b>	<b>22</b>	<b>15.42</b>	<b>18</b>
Missouri	4,629,041	752.14	30	15.38	19
South Dakota	746,338	841.32	19	15.29	20
South Carolina	3,533,458	688.69	33	14.91	21
Minnesota	4,856,578	850.96	18	14.59	22
Colorado	5,063,487	875.38	16	14.21	23
Louisiana	3,130,786	673.11	35	14.08	24
Nebraska	1,476,929	752.98	29	13.94	25
District of Columbia	811,236	1,175.55	8	13.94	26
Michigan	6,864,979	681.88	34	13.86	27
Indiana	4,560,751	672.12	36	13.84	28
Arkansas	1,794,153	595.62	42	13.47	29
Virginia	6,796,333	787.34	26	13.38	30
Massachusetts	6,805,891	969.19	12	13.25	31
Montana	713,417	656.81	37	13.19	32
Vermont	465,834	725.04	31	13.09	33
Illinois	9,628,423	753.09	28	12.82	34
Alabama	2,773,133	551.89	44	12.80	35
Tennessee	4,289,096	619.80	41	12.67	36
Washington	6,081,524	787.89	25	12.40	37
New Hampshire	1,092,123	792.63	24	12.30	38
New Jersey	7,722,018	832.14	20	12.19	39
Nevada	1,959,777	629.33	39	12.14	40
California	31,025,330	785.46	27	12.08	41
North Carolina	6,063,774	579.87	43	12.00	42
Idaho	978,908	529.78	47	11.79	43
Arizona	3,935,219	548.23	46	11.57	44
Pennsylvania	8,419,941	648.21	38	11.38	45
Mississippi	1,275,676	431.43	50	10.89	46
Georgia	5,277,020	491.99	48	10.10	47
Maryland	3,866,129	626.33	40	10.07	48
Kentucky	1,914,695	425.11	51	9.70	49
Maine	641,418	470.84	49	9.31	50
Connecticut	<u>1,976,742</u>	549.06	45	7.26	51
U.S. Total	\$270,158,335	\$814.95		\$14.54	
WI % Difference from U.S. Average		-0.1%		6.0%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 23

### Rankings on State and Local Government Utility Revenue Fiscal Year 2019-20

	State and Local Utility Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nebraska	\$4,318,162	\$2,201.51	1	\$40.77	1
Tennessee	9,046,042	1,307.21	2	26.72	2
Washington	7,895,941	1,022.95	4	16.10	3
Alabama	3,457,927	688.17	9	15.97	4
Arizona	5,211,967	726.10	7	15.32	5
South Carolina	3,607,325	703.08	8	15.22	6
District of Columbia	804,267	1,165.45	3	13.82	7
California	34,321,240	868.90	5	13.37	8
Utah	2,075,626	632.49	10	13.22	9
New York	16,159,660	801.77	6	11.86	10
Oklahoma	2,183,454	551.09	14	11.38	11
Texas	17,219,646	589.36	13	11.03	12
Kansas	1,593,175	542.66	16	10.27	13
Oregon	2,264,589	533.91	17	10.19	14
Alaska	443,294	605.23	11	9.84	15
Colorado	3,411,587	589.80	12	9.57	16
Kentucky	1,880,783	417.58	24	9.53	17
Delaware	497,560	501.63	19	9.35	18
Nevada	1,436,532	461.30	20	8.90	19
Georgia	4,618,190	430.57	22	8.84	20
Minnesota	2,894,446	507.16	18	8.69	21
New Mexico	788,657	372.44	32	8.59	22
Indiana	2,823,415	416.09	25	8.57	23
Florida	9,927,310	460.24	21	8.52	24
North Carolina	4,258,656	407.25	26	8.43	25
Missouri	2,504,348	406.91	27	8.32	26
Iowa	1,242,900	389.79	31	7.75	27
Mississippi	902,237	305.13	37	7.70	28
Arkansas	1,020,419	338.76	35	7.66	29
Massachusetts	3,817,967	543.70	15	7.43	30
Illinois	5,437,753	425.31	23	7.24	31
South Dakota	351,159	395.85	30	7.20	32
<b>Wisconsin</b>	<b>2,192,460</b>	<b>372.09</b>	<b>33</b>	<b>7.05</b>	<b>33</b>
North Dakota	309,564	397.41	29	6.98	34
Michigan	3,401,259	337.84	36	6.87	35
Vermont	236,614	368.27	34	6.65	36
Wyoming	230,441	399.19	28	6.25	37
Ohio	3,376,093	286.34	39	5.72	38
Louisiana	1,253,911	269.59	40	5.64	39
Hawaii	429,375	295.73	38	5.39	40
Pennsylvania	3,293,384	253.54	42	4.45	41
Virginia	2,209,502	255.97	41	4.35	42
West Virginia	313,611	175.22	47	4.06	43
Rhode Island	240,108	219.03	44	3.93	44
New Jersey	2,193,874	236.42	43	3.46	45
Montana	180,502	166.18	48	3.34	46
Maryland	1,203,874	195.03	46	3.13	47
Idaho	257,676	139.45	49	3.10	48
Connecticut	784,077	217.78	45	2.88	49
Maine	158,481	116.34	50	2.30	50
New Hampshire	135,128	98.07	51	1.52	51
U.S. Total	\$180,816,168	\$545.45		\$9.73	
WI % Difference from U.S. Average		-31.8%		-27.6%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 24

### Rankings on Total State and Local Government Insurance Trust Revenue Fiscal Year 2019-20

	State and Local Insurance Trust Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
<b>Wisconsin</b>	<b>\$24,210,666</b>	<b>\$4,108.85</b>	<b>1</b>	<b>\$77.84</b>	<b>1</b>
Wyoming	2,120,378	3,673.13	2	57.48	2
Ohio	31,374,368	2,660.97	4	53.19	3
Colorado	14,187,308	2,452.72	5	39.81	4
California	96,023,565	2,430.99	6	37.40	5
Nevada	5,881,428	1,888.66	7	36.43	6
Arkansas	4,774,938	1,585.18	15	35.86	7
Utah	5,457,148	1,662.91	10	34.75	8
District of Columbia	1,853,743	2,686.22	3	31.85	9
Oregon	6,582,992	1,552.03	16	29.62	10
Illinois	21,659,987	1,694.14	9	28.84	11
Pennsylvania	21,219,805	1,633.60	12	28.68	12
Minnesota	9,087,052	1,592.22	14	27.30	13
Georgia	13,994,824	1,304.78	19	26.79	14
Alaska	1,168,550	1,595.42	13	25.94	15
Washington	12,689,817	1,644.02	11	25.88	16
Texas	40,286,529	1,378.84	17	25.82	17
Delaware	1,286,209	1,296.73	20	24.18	18
Massachusetts	12,383,433	1,763.46	8	24.11	19
Michigan	11,556,945	1,147.93	23	23.33	20
North Dakota	986,933	1,266.98	21	22.25	21
Missouri	6,159,555	1,000.82	26	20.46	22
Montana	1,092,407	1,005.72	25	20.20	23
Rhode Island	1,188,489	1,084.16	24	19.45	24
Iowa	3,074,622	964.23	27	19.17	25
Idaho	1,523,183	824.33	33	18.34	26
North Carolina	9,257,436	885.27	30	18.31	27
Connecticut	4,888,713	1,357.88	18	17.94	28
Kentucky	3,532,783	784.37	35	17.90	29
Louisiana	3,882,526	834.74	32	17.46	30
Nebraska	1,846,244	941.26	28	17.43	31
New York	23,516,515	1,166.79	22	17.26	32
Hawaii	1,281,102	882.36	31	16.07	33
West Virginia	1,222,115	682.82	43	15.80	34
Oklahoma	2,974,862	750.84	37	15.51	35
Alabama	3,357,190	668.12	44	15.50	36
Arizona	5,146,888	717.04	39	15.13	37
Maine	1,029,985	756.07	36	14.96	38
Maryland	5,569,751	902.32	29	14.50	39
Tennessee	4,861,649	702.54	41	14.36	40
Mississippi	1,678,721	567.74	49	14.33	41
New Mexico	1,295,804	611.93	46	14.11	42
Vermont	462,015	719.10	38	12.98	43
South Dakota	611,207	689.00	42	12.53	44
Virginia	6,161,986	713.85	40	12.13	45
New Jersey	7,637,149	822.99	34	12.05	46
Kansas	1,707,215	581.50	47	11.01	47
Florida	12,330,888	571.67	48	10.58	48
New Hampshire	908,200	659.14	45	10.22	49
South Carolina	2,262,614	440.99	50	9.55	50
Indiana	<u>2,741,829</u>	404.06	51	8.32	51
U.S. Total	\$461,990,261	\$1,393.63		\$24.87	
WI % Difference from U.S. Average		194.8%		213.0%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 25

### Rankings on State and Local Government Employee Retirement Trust Revenue Fiscal Year 2019-20

	State and Local Emp. Ret. Revenue (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
<b>Wisconsin</b>	<b>\$23,563,589</b>	<b>\$3,999.03</b>	<b>1</b>	<b>\$75.76</b>	<b>1</b>
Ohio	28,148,299	2,387.35	3	47.72	2
Wyoming	1,687,932	2,924.01	2	45.76	3
Colorado	12,942,729	2,237.56	4	36.32	4
Arkansas	4,591,937	1,524.43	9	34.48	5
Utah	5,251,897	1,600.37	7	33.44	6
Nevada	5,156,118	1,655.75	6	31.94	7
California	77,210,271	1,954.70	5	30.07	8
Illinois	19,730,414	1,543.22	8	26.27	9
Georgia	13,319,585	1,241.83	14	25.50	10
Pennsylvania	18,323,403	1,410.62	11	24.76	11
Minnesota	8,220,677	1,440.41	10	24.69	12
Texas	35,696,011	1,221.73	15	22.87	13
Alaska	1,022,333	1,395.79	12	22.69	14
Delaware	1,190,935	1,200.68	16	22.38	15
Oregon	4,774,344	1,125.61	18	21.48	16
Michigan	10,277,475	1,020.84	20	20.75	17
Massachusetts	9,794,740	1,394.82	13	19.07	18
Missouri	5,690,692	924.64	22	18.90	19
North Carolina	8,644,624	826.67	24	17.10	20
Washington	8,245,024	1,068.18	19	16.82	21
Nebraska	1,756,788	895.66	23	16.59	22
Iowa	2,614,401	819.90	25	16.30	23
Louisiana	3,523,903	757.63	27	15.85	24
Connecticut	4,130,279	1,147.22	17	15.16	25
Kentucky	2,878,651	639.14	38	14.59	26
Alabama	3,138,477	624.60	39	14.49	27
Montana	777,690	715.98	31	14.38	28
Oklahoma	2,727,019	688.29	32	14.21	29
Arizona	4,726,149	658.42	36	13.89	30
Idaho	1,149,328	622.01	40	13.84	31
Tennessee	4,572,692	660.78	35	13.50	32
Hawaii	1,069,835	736.85	28	13.42	33
Mississippi	1,565,091	529.31	47	13.36	34
Maine	885,231	649.82	37	12.85	35
Maryland	4,896,548	793.26	26	12.75	36
West Virginia	979,063	547.02	43	12.66	37
North Dakota	561,351	720.64	30	12.66	38
New Mexico	1,147,658	541.97	45	12.49	39
Rhode Island	740,886	675.85	33	12.12	40
District of Columbia	701,536	1,016.58	21	12.05	41
Virginia	5,775,431	669.07	34	11.37	42
South Dakota	530,361	597.86	42	10.87	43
New York	14,783,894	733.51	29	10.85	44
Florida	11,698,897	542.37	44	10.04	45
Vermont	343,912	535.28	46	9.66	46
New Hampshire	854,446	620.13	41	9.62	47
Kansas	1,412,786	481.21	49	9.11	48
South Carolina	1,911,251	372.51	50	8.06	49
New Jersey	4,625,156	498.41	48	7.30	50
Indiana	<u>2,156,507</u>	317.80	51	6.54	51
U.S. Total	\$392,118,246	\$1,182.86		\$21.11	
WI % Difference from U.S. Average		238.1%		258.9%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 26

### Rankings on Total State and Local Government Expenditures Fiscal Year 2019-20

	Total Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$23,499,816	\$34,053.11	1	\$403.75	1
Alaska	15,076,507	20,583.92	2	334.61	2
New Mexico	27,702,843	13,082.40	17	301.60	3
Oregon	65,714,162	15,492.98	6	295.67	4
New York	387,676,964	19,234.84	3	284.58	5
Wyoming	10,387,312	17,993.95	4	281.58	6
Mississippi	32,580,411	11,018.55	35	278.20	7
Vermont	9,567,730	14,891.52	8	268.87	8
California	678,462,621	17,176.38	5	264.26	9
West Virginia	20,317,106	11,351.62	30	262.73	10
Kentucky	50,421,217	11,194.87	32	255.48	11
Hawaii	20,157,114	13,883.16	11	252.91	12
Iowa	40,433,746	12,680.45	21	252.14	13
Delaware	13,311,734	13,420.63	13	250.21	14
Ohio	145,981,196	12,381.16	24	247.49	15
North Dakota	10,922,021	14,021.25	10	246.29	16
Alabama	52,646,924	10,477.41	39	243.07	17
Utah	37,873,924	11,541.00	25	241.17	18
Louisiana	53,405,831	11,482.15	27	240.19	19
Nebraska	25,196,463	12,845.80	19	237.88	20
Rhode Island	14,506,733	13,233.31	15	237.40	21
South Carolina	56,241,395	10,961.68	36	237.28	22
Pennsylvania	174,154,422	13,407.19	14	235.38	23
Minnesota	78,062,170	13,677.92	12	234.48	24
Michigan	115,916,113	11,513.70	26	234.05	25
Washington	112,283,036	14,546.72	9	229.00	26
Montana	12,097,782	11,137.78	33	223.69	27
Illinois	165,363,911	12,933.96	18	220.21	28
Maine	15,096,532	11,081.81	34	219.23	29
Arkansas	28,980,661	9,620.99	49	217.64	30
<b>Wisconsin</b>	<b>67,584,371</b>	<b>11,469.90</b>	<b>28</b>	<b>217.30</b>	<b>31</b>
Kansas	33,461,714	11,397.51	29	215.71	32
North Carolina	107,765,251	10,305.39	40	213.20	33
Massachusetts	108,759,552	15,487.92	7	211.71	34
Indiana	69,568,981	10,252.38	42	211.05	35
Maryland	81,013,527	13,124.53	16	210.93	36
Arizona	71,488,388	9,959.39	44	210.10	37
Colorado	74,023,492	12,797.29	20	207.73	38
Nevada	33,359,896	10,712.63	37	206.65	39
Missouri	62,086,659	10,088.04	43	206.25	40
Idaho	16,686,160	9,030.42	51	200.96	41
Tennessee	67,876,915	9,808.63	46	200.46	42
Texas	312,358,617	10,690.75	38	200.17	43
Oklahoma	38,216,871	9,645.78	48	199.20	44
Virginia	97,890,236	11,340.33	31	192.75	45
Georgia	100,471,745	9,367.30	50	192.33	46
New Jersey	117,269,385	12,637.14	22	185.07	47
South Dakota	8,751,771	9,865.61	45	179.35	48
Florida	208,234,166	9,653.91	47	178.73	49
Connecticut	45,285,851	12,578.49	23	166.21	50
New Hampshire	<u>14,181,375</u>	10,292.41	41	159.66	51
U.S. Total	\$4,230,373,320	\$12,761.27		\$227.74	
WI % Difference From U.S. Average		-10.1%		-4.6%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 27

### Rankings on State and Local Government Direct General Expenditures Fiscal Year 2019-20

	Direct General Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$12,725,685	\$17,374.35	2	\$282.44	1
District of Columbia	15,941,437	23,100.42	1	273.89	2
New Mexico	23,700,766	11,192.46	14	258.03	3
Oregon	54,723,778	12,901.85	7	246.22	4
Wyoming	9,029,287	15,641.44	3	244.77	5
Vermont	8,442,682	13,140.46	6	237.26	6
Mississippi	27,688,049	9,363.97	36	236.42	7
West Virginia	17,792,005	9,940.79	26	230.08	8
New York	309,838,944	15,372.86	4	227.44	9
Iowa	35,283,924	11,065.41	16	220.03	10
Delaware	11,637,085	11,732.28	10	218.73	11
North Dakota	9,623,807	12,354.66	9	217.01	12
Kentucky	42,228,427	9,375.85	35	213.97	13
California	541,102,413	13,698.89	5	210.76	14
Utah	32,812,538	9,998.69	24	208.94	15
Alabama	44,406,818	8,837.52	41	205.03	16
Louisiana	45,322,971	9,744.35	30	203.84	17
South Carolina	48,273,596	9,408.72	34	203.66	18
Ohio	119,009,871	10,093.63	23	201.77	19
Hawaii	16,060,016	11,061.30	17	201.51	20
Minnesota	66,326,686	11,621.65	11	199.23	21
Pennsylvania	145,965,660	11,237.10	13	197.28	22
Rhode Island	12,042,414	10,985.31	18	197.07	23
Michigan	95,700,844	9,505.76	33	193.23	24
Arkansas	25,661,428	8,519.07	44	192.71	25
Montana	10,402,284	9,576.83	32	192.34	26
Maine	13,216,556	9,701.79	31	191.93	27
Indiana	62,806,487	9,255.79	37	190.54	28
Kansas	29,333,928	9,991.53	25	189.10	29
<b>Wisconsin</b>	<b>57,692,222</b>	<b>9,791.08</b>	<b>28</b>	<b>185.49</b>	<b>30</b>
North Carolina	93,667,411	8,957.24	39	185.31	31
Washington	89,455,201	11,589.29	12	182.44	32
Nebraska	19,128,167	9,752.03	29	180.59	33
Maryland	68,621,147	11,116.91	15	178.67	34
Idaho	14,773,803	7,995.47	49	177.93	35
Missouri	52,380,770	8,511.00	45	174.00	36
Illinois	130,533,946	10,209.73	21	173.83	37
Arizona	58,552,393	8,157.22	48	172.08	38
Colorado	60,879,680	10,524.97	19	170.85	39
Massachusetts	86,771,663	12,356.73	8	168.91	40
Texas	263,279,685	9,010.98	38	168.71	41
Oklahoma	32,350,063	8,165.02	47	168.62	42
Virginia	85,243,956	9,875.29	27	167.84	43
Nevada	27,015,150	8,675.19	42	167.35	44
Tennessee	53,925,390	7,792.55	50	159.26	45
South Dakota	7,622,886	8,593.05	43	156.22	46
Georgia	81,136,273	7,564.59	51	155.32	47
Florida	179,936,824	8,342.02	46	154.44	48
New Jersey	95,086,974	10,246.72	20	150.06	49
New Hampshire	12,255,311	8,894.53	40	137.97	50
Connecticut	36,727,634	10,201.38	22	134.80	51
U.S. Total	\$3,494,136,935	\$10,540.35		\$188.10	
WI % Difference From U.S. Average		-7.1%		-1.4%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 28

### Rankings on State and Local Government Expenditures for Current Operations, Other than Wages Fiscal Year 2019-20

	Expenditures for Current Operations Excluding Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$10,363,402	\$15,017.40	1	\$178.06	1
New Mexico	14,810,247	6,994.00	11	161.24	2
Alaska	7,209,219	9,842.73	2	160.00	3
Oregon	34,082,231	8,035.34	7	153.35	4
Vermont	5,455,110	8,490.51	6	153.30	5
Mississippi	16,993,970	5,747.28	25	145.11	6
West Virginia	10,784,708	6,025.66	20	139.46	7
Wyoming	5,126,875	8,881.29	4	138.98	8
New York	188,826,146	9,368.73	3	138.61	9
Delaware	7,049,638	7,107.31	10	132.51	10
California	336,933,338	8,530.01	5	131.23	11
Pennsylvania	94,055,764	7,240.84	9	127.12	12
Kentucky	24,924,422	5,533.89	31	126.29	13
Louisiana	27,837,402	5,984.99	21	125.20	14
South Carolina	28,602,232	5,574.69	30	120.67	15
Ohio	71,053,089	6,026.26	19	120.46	16
Michigan	59,650,663	5,924.98	24	120.44	17
Alabama	25,990,973	5,172.54	39	120.00	18
Maine	8,233,828	6,044.15	18	119.57	19
Iowa	18,954,794	5,944.42	22	118.20	20
Rhode Island	7,219,700	6,585.94	13	118.15	21
Utah	18,409,192	5,609.68	28	117.22	22
Hawaii	9,274,992	6,388.13	15	116.37	23
Indiana	37,323,444	5,500.35	32	113.23	24
Minnesota	37,676,970	6,601.70	12	113.17	25
Montana	6,071,792	5,589.98	29	112.27	26
North Dakota	4,978,210	6,390.83	14	112.26	27
Nebraska	11,646,732	5,937.80	23	109.96	28
Arkansas	14,624,322	4,854.98	45	109.82	29
<b>Wisconsin</b>	<b>33,636,601</b>	<b>5,708.55</b>	<b>26</b>	<b>108.15</b>	<b>30</b>
Massachusetts	54,711,564	7,791.21	8	106.50	31
Tennessee	35,588,858	5,142.81	41	105.10	32
Arizona	35,660,697	4,968.06	44	104.80	33
North Carolina	52,784,359	5,047.67	43	104.43	34
Missouri	31,328,315	5,090.33	42	104.07	35
Maryland	39,243,115	6,357.55	16	102.18	36
Kansas	15,811,381	5,385.57	37	101.93	37
Washington	48,803,670	6,322.71	17	99.53	38
Idaho	8,002,825	4,331.07	49	96.38	39
Illinois	72,010,728	5,632.33	27	95.89	40
Florida	111,219,112	5,156.21	40	95.46	41
Oklahoma	17,969,821	4,535.51	47	93.67	42
Virginia	47,171,076	5,464.65	33	92.88	43
Colorado	31,533,112	5,451.49	34	88.49	44
Georgia	45,796,771	4,269.78	50	87.67	45
Texas	136,080,193	4,657.46	46	87.20	46
Nevada	13,854,806	4,449.10	48	85.82	47
New Hampshire	7,450,064	5,407.03	36	83.88	48
New Jersey	50,462,742	5,437.95	35	79.64	49
South Dakota	3,782,437	4,263.83	51	77.51	50
Connecticut	<u>18,997,542</u>	5,276.71	38	69.73	51
U.S. Total	\$2,056,063,194	\$6,202.28		\$110.69	
WI % Difference From U.S. Average		-8.0%		-2.3%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 29

### Rankings on State and Local Government Expenditures for Salaries and Wages Fiscal Year 2019-20

	Expenditures for Salaries and Wages (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$3,623,675	\$4,947.40	3	\$80.42	1
Wyoming	2,896,594	5,017.77	2	78.52	2
District of Columbia	4,498,347	6,518.46	1	77.29	3
New Mexico	6,600,891	3,117.21	24	71.86	4
Mississippi	8,368,666	2,830.24	32	71.46	5
Iowa	11,280,764	3,537.77	13	70.35	6
New York	95,714,271	4,748.93	4	70.26	7
Nebraska	7,258,420	3,700.53	8	68.53	8
Alabama	14,827,663	2,950.89	26	68.46	9
Kansas	10,514,010	3,581.21	11	67.78	10
Vermont	2,372,396	3,692.47	9	66.67	11
Washington	31,883,125	4,130.59	6	65.02	12
Oregon	14,449,832	3,406.74	18	65.01	13
California	166,769,293	4,222.04	5	64.96	14
Hawaii	4,925,671	3,392.54	19	61.80	15
West Virginia	4,765,944	2,662.84	40	61.63	16
Utah	9,635,522	2,936.15	28	61.36	17
South Carolina	14,487,438	2,823.66	33	61.12	18
North Dakota	2,705,172	3,472.79	17	61.00	19
North Carolina	30,760,605	2,941.58	27	60.86	20
Minnesota	20,037,426	3,510.92	15	60.19	21
Arkansas	8,007,954	2,658.48	41	60.14	22
Delaware	3,173,494	3,199.45	21	59.65	23
Kentucky	11,730,223	2,604.43	43	59.44	24
Maryland	22,511,351	3,646.93	10	58.61	25
Ohio	34,072,507	2,889.81	30	57.77	26
Louisiana	12,659,182	2,721.70	38	56.93	27
Colorado	20,224,465	3,496.44	16	56.76	28
Rhode Island	3,467,510	3,163.13	23	56.74	29
New Jersey	35,861,826	3,864.53	7	56.60	30
Illinois	42,221,806	3,302.39	20	56.23	31
Idaho	4,634,228	2,508.01	47	55.81	32
Michigan	27,634,584	2,744.89	36	55.80	33
Montana	3,015,927	2,776.60	35	55.76	34
Texas	86,509,026	2,960.85	25	55.44	35
<b>Wisconsin</b>	<b>17,084,705</b>	<b>2,899.49</b>	<b>29</b>	<b>54.93</b>	<b>36</b>
Oklahoma	10,478,588	2,644.75	42	54.62	37
Virginia	27,355,847	3,169.10	22	53.86	38
Maine	3,661,163	2,687.53	39	53.17	39
Georgia	27,728,838	2,585.25	44	53.08	40
Indiana	17,143,694	2,526.47	46	52.01	41
Missouri	15,612,775	2,536.81	45	51.86	42
Tennessee	17,190,692	2,484.16	49	50.77	43
South Dakota	2,421,580	2,729.77	37	49.63	44
Arizona	16,878,999	2,351.50	50	49.61	45
Pennsylvania	36,190,217	2,786.09	34	48.91	46
Massachusetts	24,798,438	3,531.42	14	48.27	47
Nevada	7,785,117	2,499.98	48	48.22	48
Connecticut	12,801,625	3,555.75	12	46.99	49
New Hampshire	3,969,326	2,880.82	31	44.69	50
Florida	49,870,913	2,312.06	51	42.80	51
U.S. Total	\$1,075,072,325	\$3,243.04		\$57.88	
WI % Difference From U.S. Average		-10.6%		-5.1%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 30

### Rankings on State and Local Government Capital Outlays Fiscal Year 2019-20

	Capital Outlays (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$4,963,373	\$7,192.32	1	\$85.28	1
Alaska	2,015,727	2,752.07	2	44.74	2
North Dakota	1,883,075	2,417.42	3	42.46	3
Utah	5,949,781	1,813.03	9	37.89	4
Hawaii	2,935,952	2,022.13	5	36.84	5
Nebraska	3,868,690	1,972.36	6	36.52	6
Wyoming	1,236,346	2,141.72	4	33.52	7
Oregon	7,363,664	1,736.08	10	33.13	8
Iowa	5,297,266	1,661.28	11	33.03	9
Nevada	5,142,895	1,651.50	12	31.86	10
Washington	15,158,782	1,963.88	7	30.92	11
South Dakota	1,434,001	1,616.51	14	29.39	12
Texas	45,375,326	1,553.01	15	29.08	13
New York	37,741,274	1,872.56	8	27.70	14
Colorado	9,467,019	1,636.67	13	26.57	15
Minnesota	8,664,717	1,518.22	16	26.03	16
Oklahoma	4,866,786	1,228.36	23	25.37	17
Kentucky	4,984,316	1,106.65	33	25.26	18
Montana	1,359,735	1,251.84	21	25.14	19
West Virginia	1,943,671	1,085.97	34	25.13	20
New Mexico	2,287,980	1,080.48	35	24.91	21
Idaho	2,050,915	1,109.94	32	24.70	22
Delaware	1,303,435	1,314.10	18	24.50	23
South Carolina	5,745,103	1,119.74	30	24.24	24
North Carolina	11,725,579	1,121.29	29	23.20	25
Indiana	7,536,887	1,110.71	31	22.87	26
Ohio	13,445,592	1,140.37	27	22.80	27
Mississippi	2,669,444	902.79	44	22.79	28
Alabama	4,907,833	976.72	40	22.66	29
Kansas	3,495,272	1,190.54	24	22.53	30
Arkansas	2,914,130	967.43	41	21.88	31
<b>Wisconsin</b>	<b>6,800,546</b>	<b>1,154.14</b>	<b>26</b>	<b>21.87</b>	<b>32</b>
Pennsylvania	16,057,332	1,236.17	22	21.70	33
Arizona	7,339,748	1,022.54	37	21.57	34
Virginia	10,873,789	1,259.70	19	21.41	35
Illinois	15,175,408	1,186.95	25	20.21	36
Florida	23,255,696	1,078.15	36	19.96	37
California	49,630,990	1,256.49	20	19.33	38
Georgia	10,043,252	936.36	43	19.23	39
Tennessee	6,485,062	937.13	42	19.15	40
Massachusetts	9,673,176	1,377.51	17	18.83	41
Louisiana	4,149,892	892.22	46	18.66	42
Missouri	5,499,114	893.51	45	18.27	43
Maryland	6,930,658	1,122.80	28	18.05	44
Vermont	628,556	978.30	39	17.66	45
Michigan	8,594,480	853.67	48	17.35	46
Maine	1,142,542	838.70	49	16.59	47
Rhode Island	973,265	887.83	47	15.93	48
Connecticut	3,641,701	1,011.51	38	13.37	49
New Jersey	7,470,744	805.06	50	11.79	50
New Hampshire	<u>905,601</u>	657.26	51	10.20	51
U.S. Total	\$425,006,118	\$1,282.07		\$22.88	
WI % Difference From U.S. Average		-10.0%		-4.4%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 31

### Rankings on State and Local Government Expenditures for Interest on Debt Fiscal Year 2019-20

	Expenditures for Interest on Debt (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New York	\$18,358,378	\$910.86	2	\$13.48	1
District of Columbia	708,981	1,027.37	1	12.18	2
Illinois	7,864,693	615.14	3	10.47	3
Colorado	3,129,152	540.97	5	8.78	4
Rhode Island	535,874	488.83	10	8.77	5
Alaska	369,787	504.87	8	8.21	6
Texas	12,616,877	431.82	12	8.09	7
North Dakota	355,605	456.51	11	8.02	8
Connecticut	2,168,410	602.29	4	7.96	9
California	20,363,558	515.54	7	7.93	10
Washington	3,781,283	489.88	9	7.71	11
Nevada	1,186,134	380.89	14	7.35	12
New Mexico	665,714	314.38	22	7.25	13
Oregon	1,580,884	372.71	16	7.11	14
Massachusetts	3,622,613	515.88	6	7.05	15
Kentucky	1,385,082	307.53	24	7.02	16
Michigan	3,179,208	315.78	21	6.42	17
Pennsylvania	4,736,092	364.61	17	6.40	18
Maryland	2,432,874	394.14	13	6.33	19
Missouri	1,899,493	308.64	23	6.31	20
Indiana	2,045,234	301.41	26	6.20	21
Tennessee	2,090,945	302.15	25	6.18	22
Alabama	1,331,576	265.00	33	6.15	23
Delaware	319,859	322.48	19	6.01	24
Ohio	3,518,686	298.43	27	5.97	25
South Carolina	1,410,028	274.82	31	5.95	26
Minnesota	1,932,119	338.54	18	5.80	27
Louisiana	1,268,563	272.74	32	5.71	28
West Virginia	433,870	242.41	38	5.61	29
New Jersey	3,511,272	378.38	15	5.54	30
Arizona	1,812,968	252.57	36	5.33	31
Nebraska	551,009	280.92	30	5.20	32
Hawaii	411,593	283.48	29	5.16	33
Utah	795,156	242.30	39	5.06	34
Virginia	2,549,713	295.38	28	5.02	35
Kansas	776,204	264.39	34	5.00	36
New Hampshire	438,633	318.35	20	4.94	37
<b>Wisconsin</b>	<b>1,490,039</b>	<b>252.88</b>	<b>35</b>	<b>4.79</b>	<b>38</b>
Mississippi	560,780	189.65	48	4.79	39
Georgia	2,426,416	226.22	42	4.64	40
South Dakota	223,419	251.85	37	4.58	41
Maine	312,689	229.53	40	4.54	42
North Carolina	2,262,653	216.37	44	4.48	43
Arkansas	583,058	193.56	47	4.38	44
Iowa	661,436	207.43	45	4.12	45
Vermont	146,122	227.43	41	4.11	46
Florida	4,695,693	217.70	43	4.03	47
Montana	216,718	199.52	46	4.01	48
Idaho	281,255	152.21	50	3.39	49
Oklahoma	639,358	161.37	49	3.33	50
Wyoming	70,749	122.56	51	1.92	51
U.S. Total	\$130,708,505	\$394.29		\$7.04	
WI % Difference From U.S. Average		-35.9%		-31.9%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 32

### Rankings on State and Local Government Expenditures for Assistance and Subsidies Fiscal Year 2019-20

	Assistance and Subsidies (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$887,938	\$1,286.69	1	\$15.26	1
Arizona	3,297,468	459.39	2	9.69	2
Delaware	401,682	404.97	3	7.55	3
Kentucky	1,291,211	286.68	7	6.54	4
South Carolina	1,438,575	280.38	9	6.07	5
California	14,641,373	370.67	4	5.70	6
Vermont	195,720	304.62	5	5.50	7
Utah	846,642	257.99	10	5.39	8
Tennessee	1,751,208	253.06	11	5.17	9
Alabama	1,076,698	214.28	17	4.97	10
Maryland	1,878,715	304.36	6	4.89	11
Minnesota	1,616,101	283.17	8	4.85	12
West Virginia	354,551	198.10	21	4.58	13
Indiana	1,496,751	220.58	15	4.54	14
Iowa	681,009	213.57	18	4.25	15
Nevada	670,965	215.46	16	4.16	16
North Carolina	2,022,426	193.40	24	4.00	17
Arkansas	529,113	175.65	30	3.97	18
Mississippi	464,764	157.18	36	3.97	19
Alaska	175,657	239.82	13	3.90	20
Ohio	2,287,726	194.03	23	3.88	21
<b>Wisconsin</b>	<b>1,182,646</b>	<b>200.71</b>	<b>19</b>	<b>3.80</b>	<b>22</b>
Michigan	1,838,963	182.66	27	3.71	23
Oklahoma	709,177	178.99	28	3.70	24
Louisiana	817,200	175.70	29	3.68	25
New York	4,844,980	240.39	12	3.56	26
New Jersey	2,216,683	238.87	14	3.50	27
Colorado	1,135,544	196.31	22	3.19	28
Virginia	1,606,648	186.13	26	3.16	29
Maine	214,449	157.42	35	3.11	30
New Hampshire	275,402	199.88	20	3.10	31
North Dakota	135,110	173.45	31	3.05	32
Rhode Island	185,346	169.08	32	3.03	33
Georgia	1,576,644	147.00	39	3.02	34
South Dakota	144,822	163.25	34	2.97	35
Washington	1,455,087	188.51	25	2.97	36
New Mexico	270,094	127.55	44	2.94	37
Oregon	620,052	146.19	40	2.79	38
Texas	4,260,001	145.80	41	2.73	39
Pennsylvania	2,003,136	154.21	37	2.71	40
Florida	3,129,052	145.07	42	2.69	41
Missouri	784,567	127.48	45	2.61	42
Idaho	213,343	115.46	47	2.57	43
Nebraska	264,767	134.98	43	2.50	44
Massachusetts	1,185,114	168.77	33	2.31	45
Illinois	1,566,541	122.53	46	2.09	46
Montana	108,443	99.84	49	2.01	47
Connecticut	541,747	150.47	38	1.99	48
Hawaii	149,382	102.89	48	1.87	49
Kansas	249,958	85.14	50	1.61	50
Wyoming	44,969	77.90	51	1.22	51
U.S. Total	\$71,736,160	\$216.40		\$3.86	
WI % Difference From U.S. Average		-7.2%		-1.5%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 33

### Rankings on State and Local Government Expenditures for Elementary and Secondary Education Fiscal Year 2019-20

	Elementary and Secondary Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Vermont	\$2,491,756	\$3,878.25	2	\$70.02	1
New York	76,372,095	3,789.25	3	56.06	2
District of Columbia	3,163,494	4,584.16	1	54.35	3
Alaska	2,367,486	3,232.32	4	52.54	4
Wyoming	1,755,852	3,041.66	6	47.60	5
Ohio	27,475,153	2,330.26	18	46.58	6
Iowa	7,377,202	2,313.57	19	46.00	7
New Jersey	29,030,943	3,128.42	5	45.82	8
Nebraska	4,851,647	2,473.49	13	45.80	9
New Mexico	4,139,738	1,954.95	32	45.07	10
North Dakota	1,955,630	2,510.56	10	44.10	11
Pennsylvania	32,606,345	2,510.18	11	44.07	12
Oregon	9,736,465	2,295.50	23	43.81	13
Kansas	6,782,726	2,310.29	20	43.72	14
Rhode Island	2,664,079	2,430.22	16	43.60	15
Georgia	22,631,869	2,110.04	28	43.32	16
South Carolina	10,245,231	1,996.84	30	43.22	17
Delaware	2,288,331	2,307.05	21	43.01	18
Mississippi	5,018,603	1,697.27	43	42.85	19
Minnesota	14,261,542	2,498.88	12	42.84	20
West Virginia	3,289,465	1,837.90	37	42.54	21
Washington	20,472,093	2,652.24	8	41.75	22
Maine	2,862,721	2,101.42	29	41.57	23
Arkansas	5,505,319	1,827.65	38	41.34	24
Texas	63,677,673	2,179.42	24	40.81	25
<b>Wisconsin</b>	<b>12,577,689</b>	<b>2,134.59</b>	<b>26</b>	<b>40.44</b>	<b>26</b>
Illinois	29,915,889	2,339.88	17	39.84	27
Kentucky	7,845,212	1,741.85	40	39.75	28
Utah	6,231,112	1,898.75	35	39.68	29
Montana	2,137,398	1,967.79	31	39.52	30
Maryland	15,125,991	2,450.47	15	39.38	31
Michigan	19,135,237	1,900.66	34	38.64	32
Alabama	8,282,563	1,648.34	45	38.24	33
Missouri	11,372,406	1,847.83	36	37.78	34
California	96,863,459	2,452.26	14	37.73	35
Virginia	18,775,981	2,175.15	25	36.97	36
Connecticut	10,033,291	2,786.82	7	36.82	37
Louisiana	8,097,068	1,740.85	41	36.42	38
Indiana	11,827,487	1,743.02	39	35.88	39
New Hampshire	3,174,967	2,304.29	22	35.74	40
Massachusetts	18,296,312	2,605.49	9	35.62	41
Oklahoma	6,825,563	1,722.74	42	35.58	42
South Dakota	1,686,200	1,900.80	33	34.56	43
Colorado	12,226,348	2,113.71	27	34.31	44
North Carolina	16,734,014	1,600.24	46	33.11	45
Nevada	5,183,430	1,664.52	44	32.11	46
Idaho	2,618,641	1,417.19	50	31.54	47
Tennessee	10,485,401	1,515.21	48	30.97	48
Arizona	9,671,830	1,347.43	51	28.42	49
Hawaii	2,244,467	1,545.87	47	28.16	50
Florida	<u>32,058,798</u>	1,486.27	49	27.52	51
U.S. Total	\$742,450,212	\$2,239.66		\$39.97	
WI % Difference From U.S. Average		-4.7%		1.2%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 34

### Rankings on State and Local Government Expenditures for Higher Education Fiscal Year 2019-20

	Higher Education Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Utah	\$5,182,750	\$1,579.30	1	\$33.00	1
Delaware	1,557,057	1,569.79	2	29.27	2
Oregon	5,893,023	1,389.36	5	26.51	3
Alabama	5,609,750	1,116.41	14	25.90	4
Mississippi	3,013,091	1,019.01	20	25.73	5
Michigan	12,426,202	1,234.27	9	25.09	6
North Dakota	1,085,401	1,393.39	4	24.48	7
Wyoming	894,267	1,549.14	3	24.24	8
Vermont	862,144	1,341.87	7	24.23	9
Nebraska	2,542,207	1,296.08	8	24.00	10
New Mexico	2,176,558	1,027.86	19	23.70	11
Iowa	3,669,160	1,150.69	10	22.88	12
West Virginia	1,727,921	965.43	24	22.34	13
Kansas	3,365,257	1,146.25	12	21.69	14
North Carolina	10,762,596	1,029.21	18	21.29	15
California	54,261,732	1,373.72	6	21.13	16
Texas	32,833,544	1,123.76	13	21.04	17
Indiana	6,902,412	1,017.21	21	20.94	18
Arkansas	2,770,945	919.90	30	20.81	19
<b>Wisconsin</b>	<b>6,449,226</b>	<b>1,094.51</b>	<b>15</b>	<b>20.74</b>	<b>20</b>
Oklahoma	3,962,779	1,000.19	22	20.66	21
Arizona	6,887,964	959.60	25	20.24	22
South Carolina	4,777,272	931.11	28	20.16	23
Kentucky	3,894,623	864.71	34	19.73	24
Maryland	7,081,504	1,147.23	11	18.44	25
Virginia	9,135,708	1,058.35	17	17.99	26
Montana	968,051	891.23	32	17.90	27
Colorado	6,265,647	1,083.21	16	17.58	28
Ohio	10,272,058	871.21	33	17.42	29
Louisiana	3,832,783	824.04	37	17.24	30
Hawaii	1,347,244	927.91	29	16.90	31
Minnesota	5,403,567	946.80	26	16.23	32
Pennsylvania	11,599,674	893.00	31	15.68	33
Idaho	1,295,262	700.99	42	15.60	34
Washington	7,636,104	989.29	23	15.57	35
South Dakota	733,954	827.36	36	15.04	36
Alaska	630,964	861.45	35	14.00	37
Missouri	4,213,571	684.63	43	14.00	38
Georgia	6,514,614	607.38	47	12.47	39
Connecticut	3,386,349	940.58	27	12.43	40
Illinois	9,128,497	713.99	41	12.16	41
Rhode Island	731,390	667.19	44	11.97	42
Maine	824,185	605.00	48	11.97	43
Tennessee	4,051,220	585.43	49	11.96	44
Nevada	1,899,546	609.99	46	11.77	45
New Jersey	7,088,867	763.91	38	11.19	46
New York	14,668,841	727.80	40	10.77	47
Florida	12,422,392	575.91	50	10.66	48
Massachusetts	5,139,021	731.82	39	10.00	49
New Hampshire	887,275	643.96	45	9.99	50
District of Columbia	<u>154,026</u>	223.20	51	2.65	51
U.S. Total	\$320,820,195	\$967.78		\$17.27	
WI % Difference From U.S. Average		13.1%		20.1%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 35

### Rankings on State and Local Government Expenditures for Public Welfare Fiscal Year 2019-20

	Public Welfare Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$7,385,030	\$3,487.51	5	\$80.40	1
District of Columbia	4,393,854	6,367.05	1	75.49	2
Kentucky	13,251,545	2,942.20	11	67.15	3
West Virginia	4,992,514	2,789.43	16	64.56	4
Louisiana	13,600,835	2,924.15	13	61.17	5
New York	83,018,280	4,119.01	2	60.94	6
Alaska	2,731,308	3,729.05	3	60.62	7
Oregon	13,110,181	3,090.90	9	58.99	8
Maine	3,913,471	2,872.74	14	56.83	9
Pennsylvania	41,897,779	3,225.48	7	56.63	10
Mississippi	6,537,800	2,211.05	25	55.82	11
Arkansas	7,365,628	2,445.24	19	55.31	12
Vermont	1,956,790	3,045.61	10	54.99	13
Minnesota	18,025,053	3,158.32	8	54.14	14
Ohio	31,463,741	2,668.55	17	53.34	15
California	136,898,802	3,465.82	6	53.32	16
Delaware	2,815,592	2,838.62	15	52.92	17
Rhode Island	3,207,065	2,925.54	12	52.48	18
Indiana	16,808,636	2,477.09	18	50.99	19
Arizona	17,299,467	2,410.07	21	50.84	20
Massachusetts	25,682,353	3,657.30	4	49.99	21
<b>Wisconsin</b>	<b>14,238,249</b>	<b>2,416.41</b>	<b>20</b>	<b>45.78</b>	<b>22</b>
Montana	2,463,659	2,268.16	24	45.55	23
Iowa	7,254,461	2,275.07	23	45.24	24
Michigan	19,532,673	1,940.14	31	39.44	25
Idaho	3,272,857	1,771.25	37	39.42	26
Tennessee	13,211,937	1,909.21	32	39.02	27
Maryland	14,844,077	2,404.80	22	38.65	28
Hawaii	3,070,987	2,115.13	29	38.53	29
North Dakota	1,679,844	2,156.52	27	37.88	30
Illinois	27,960,235	2,186.91	26	37.23	31
Oklahoma	7,142,207	1,802.66	36	37.23	32
South Carolina	8,660,622	1,687.99	40	36.54	33
Alabama	7,806,178	1,553.53	42	36.04	34
Missouri	10,393,639	1,688.79	39	34.53	35
North Carolina	17,002,524	1,625.92	41	33.64	36
Virginia	16,836,783	1,950.50	30	33.15	37
Kansas	5,141,226	1,751.17	38	33.14	38
New Jersey	19,754,897	2,128.82	28	31.18	39
Utah	4,807,575	1,464.97	47	30.61	40
Colorado	10,780,858	1,863.81	34	30.25	41
Nevada	4,746,725	1,524.28	44	29.40	42
New Hampshire	2,584,723	1,875.91	33	29.10	43
Washington	14,082,079	1,824.39	35	28.72	44
Texas	44,171,418	1,511.81	45	28.31	45
Nebraska	2,932,499	1,495.06	46	27.69	46
Georgia	13,787,915	1,285.49	50	26.39	47
Florida	30,643,568	1,420.66	48	26.30	48
South Dakota	1,234,078	1,391.14	49	25.29	49
Wyoming	886,403	1,535.52	43	24.03	50
Connecticut	3,934,986	1,092.97	51	14.44	51
U.S. Total	\$791,215,606	\$2,386.77		\$42.59	
WI % Difference From U.S. Average		1.2%		7.5%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 36

### Rankings on State and Local Government Expenditures for Highways Fiscal Year 2019-20

	Highway Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,360,743	\$1,857.82	1	\$30.20	1
North Dakota	1,206,303	1,548.60	2	27.20	2
South Dakota	1,211,594	1,365.79	4	24.83	3
West Virginia	1,846,494	1,031.68	7	23.88	4
Wyoming	788,482	1,365.89	3	21.37	5
Iowa	3,295,438	1,033.48	6	20.55	6
Vermont	695,071	1,081.83	5	19.53	7
Montana	1,043,115	960.34	9	19.29	8
Nebraska	1,978,307	1,008.59	8	18.68	9
Idaho	1,454,205	787.00	15	17.51	10
Maine	1,162,366	853.25	12	16.88	11
Utah	2,581,326	786.59	16	16.44	12
Minnesota	5,435,770	952.45	11	16.33	13
<b>Wisconsin</b>	<b>4,789,959</b>	<b>812.92</b>	<b>14</b>	<b>15.40</b>	<b>14</b>
Oklahoma	2,950,220	744.62	18	15.38	15
Mississippi	1,754,631	593.41	28	14.98	16
Pennsylvania	11,052,149	850.84	13	14.94	17
Nevada	2,354,243	756.00	17	14.58	18
Arkansas	1,835,514	609.35	26	13.78	19
Delaware	724,553	730.48	19	13.62	20
Texas	19,568,313	669.74	20	12.54	21
Kentucky	2,452,890	544.61	37	12.43	22
New Mexico	1,129,114	533.21	39	12.29	23
Alabama	2,638,734	525.14	43	12.18	24
Rhode Island	730,061	665.97	21	11.95	25
Kansas	1,839,311	626.49	25	11.86	26
North Carolina	5,926,343	566.72	35	11.72	27
Michigan	5,773,940	573.51	33	11.66	28
District of Columbia	660,965	957.79	10	11.36	29
Illinois	8,481,540	663.39	22	11.29	30
Oregon	2,472,877	583.01	29	11.13	31
Virginia	5,607,191	649.58	24	11.04	32
Indiana	3,610,460	532.07	41	10.95	33
Ohio	6,394,990	542.38	38	10.84	34
Florida	12,241,602	567.53	34	10.51	35
Washington	5,084,328	658.70	23	10.37	36
South Carolina	2,372,203	462.35	48	10.01	37
Louisiana	2,181,754	469.07	47	9.81	38
Colorado	3,466,503	599.29	27	9.73	39
Hawaii	773,142	532.50	40	9.70	40
Georgia	5,051,869	471.00	46	9.67	41
Missouri	2,762,203	448.81	49	9.18	42
Maryland	3,477,305	563.34	36	9.05	43
New Hampshire	801,157	581.46	31	9.02	44
Arizona	3,049,278	424.81	51	8.96	45
California	22,787,560	576.90	32	8.88	46
Tennessee	2,957,063	427.31	50	8.73	47
New York	10,630,209	527.42	42	7.80	48
Connecticut	2,098,809	582.96	30	7.70	49
New Jersey	4,382,442	472.26	45	6.92	50
Massachusetts	<u>3,333,344</u>	474.69	44	6.49	51
U.S. Total	\$204,257,983	\$616.16		\$11.00	
WI % Difference From U.S. Average		31.9%		40.1%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 37

### Rankings on State and Local Government Expenditures for Police and Fire Protection Fiscal Year 2019-20

	Police and Fire Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$1,009,094	\$1,462.26	1	\$17.34	1
Alaska	634,615	866.44	2	14.08	2
Rhode Island	839,380	765.70	4	13.74	3
Nevada	2,103,622	675.52	9	13.03	4
Florida	14,841,576	688.07	8	12.74	5
Arizona	4,332,715	603.61	12	12.73	6
California	32,540,694	823.82	3	12.67	7
Colorado	4,296,454	742.78	6	12.06	8
Oregon	2,623,130	618.44	11	11.80	9
New Mexico	1,072,988	506.71	23	11.68	10
Maryland	4,428,441	717.43	7	11.53	11
New York	15,224,092	755.35	5	11.18	12
Missouri	3,351,094	544.50	17	11.13	13
Illinois	8,287,857	648.24	10	11.04	14
Ohio	6,300,629	534.38	19	10.68	15
Hawaii	814,841	561.22	13	10.22	16
Louisiana	2,218,254	476.92	27	9.98	17
Montana	518,959	477.78	26	9.60	18
North Carolina	4,849,140	463.71	29	9.59	19
Kansas	1,478,578	503.62	24	9.53	20
Mississippi	1,105,929	374.02	47	9.44	21
Idaho	783,686	424.12	38	9.44	22
Tennessee	3,174,898	458.79	30	9.38	23
Alabama	2,003,577	398.74	43	9.25	24
Oklahoma	1,765,941	445.72	34	9.20	25
Minnesota	3,001,506	525.92	21	9.02	26
Michigan	4,448,221	441.83	35	8.98	27
South Carolina	2,073,469	404.13	41	8.75	28
Washington	4,288,813	555.63	14	8.75	29
Texas	13,393,814	458.42	31	8.58	30
<b>Wisconsin</b>	<b>2,667,819</b>	<b>452.76</b>	<b>32</b>	<b>8.58</b>	<b>31</b>
Wyoming	315,781	547.03	16	8.56	32
Vermont	300,492	467.70	28	8.44	33
Georgia	4,405,139	410.70	39	8.43	34
Utah	1,324,212	403.52	42	8.43	35
New Hampshire	747,440	542.47	18	8.41	36
Virginia	4,258,965	493.39	25	8.39	37
Delaware	429,108	432.62	37	8.07	38
Nebraska	850,892	433.81	36	8.03	39
Arkansas	1,063,539	353.07	48	7.99	40
North Dakota	350,873	450.44	33	7.91	41
New Jersey	4,927,083	530.95	20	7.78	42
Indiana	2,543,578	374.85	46	7.72	43
West Virginia	587,922	328.49	50	7.60	44
Massachusetts	3,862,903	550.10	15	7.52	45
Maine	517,416	379.82	44	7.51	46
Iowa	1,200,671	376.54	45	7.49	47
Pennsylvania	5,253,852	404.47	40	7.10	48
Connecticut	1,851,089	514.15	22	6.79	49
Kentucky	1,259,485	279.64	51	6.38	50
South Dakota	308,548	347.82	49	6.32	51
U.S. Total	\$186,832,814	\$563.60		\$10.06	
WI % Difference From U.S. Average		-19.7%		-14.7%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 38

### Rankings on State and Local Government Health Expenditures Fiscal Year 2019-20

	Health Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
California	\$32,485,718	\$822.43	2	\$12.65	1
Wyoming	460,104	797.04	3	12.47	2
Vermont	431,854	672.15	4	12.14	3
District of Columbia	664,785	963.33	1	11.42	4
Washington	4,893,320	633.95	5	9.98	5
Delaware	530,334	534.67	6	9.97	6
Hawaii	775,319	534.00	7	9.73	7
Michigan	4,610,704	457.97	11	9.31	8
Oregon	1,992,770	469.82	10	8.97	9
North Carolina	4,318,207	412.94	13	8.54	10
Missouri	2,554,628	415.08	12	8.49	11
Pennsylvania	6,154,226	473.78	9	8.32	12
Montana	421,025	387.62	15	7.78	13
Maryland	2,983,620	483.36	8	7.77	14
New Mexico	653,803	308.75	22	7.12	15
Rhode Island	420,006	383.14	16	6.87	16
Florida	7,748,955	359.25	17	6.65	17
Oklahoma	1,256,633	317.17	21	6.55	18
South Carolina	1,548,815	301.87	24	6.53	19
Utah	992,220	302.35	23	6.32	20
Ohio	3,549,082	301.01	25	6.02	21
New York	8,095,691	401.67	14	5.94	22
Minnesota	1,852,998	324.68	19	5.57	23
Virginia	2,778,734	321.91	20	5.47	24
Alaska	239,372	326.81	18	5.31	25
North Dakota	217,489	279.20	28	4.90	26
<b>Wisconsin</b>	<b>1,512,013</b>	<b>256.61</b>	<b>29</b>	<b>4.86</b>	<b>27</b>
Kansas	743,879	253.38	31	4.80	28
Georgia	2,384,459	222.31	34	4.56	29
Texas	7,072,402	242.06	32	4.53	30
Alabama	954,137	189.89	36	4.41	31
South Dakota	214,574	241.88	33	4.40	32
Maine	300,627	220.68	35	4.37	33
Mississippi	501,283	169.53	43	4.28	34
Massachusetts	2,110,684	300.57	26	4.11	35
Idaho	334,346	180.95	38	4.03	36
West Virginia	304,117	169.92	41	3.93	37
Kentucky	762,080	169.20	44	3.86	38
Tennessee	1,292,314	186.75	37	3.82	39
New Jersey	2,360,319	254.35	30	3.72	40
Connecticut	1,008,545	280.13	27	3.70	41
Louisiana	821,387	176.60	39	3.69	42
Indiana	1,038,038	152.98	47	3.15	43
Nevada	507,571	162.99	45	3.14	44
Nebraska	332,557	169.55	42	3.14	45
Arizona	1,037,335	144.52	48	3.05	46
Illinois	2,213,076	173.10	40	2.95	47
Colorado	923,046	159.58	46	2.59	48
Iowa	397,213	124.57	49	2.48	49
Arkansas	287,869	95.57	51	2.16	50
New Hampshire	<u>156,476</u>	113.57	50	1.76	51
U.S. Total	\$122,200,759	\$368.63		\$6.58	
WI % Difference From U.S. Average		-30.4%		-26.1%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 39

### Rankings on State and Local Government Expenditures for Corrections Fiscal Year 2019-20

	Corrections Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
New Mexico	\$826,722	\$390.41	3	\$9.00	1
Alaska	347,578	474.55	1	7.71	2
Delaware	362,801	365.77	6	6.82	3
Oregon	1,515,418	357.28	7	6.82	4
California	16,481,140	417.25	2	6.42	5
Wyoming	221,212	383.21	4	6.00	6
Idaho	488,498	264.37	16	5.88	7
Virginia	2,898,476	335.78	8	5.71	8
Pennsylvania	4,221,825	325.02	10	5.71	9
Nebraska	597,392	304.57	12	5.64	10
West Virginia	425,740	237.87	22	5.51	11
Arizona	1,847,348	257.36	18	5.43	12
Maryland	2,054,060	332.77	9	5.35	13
Nevada	857,270	275.29	13	5.31	14
Michigan	2,568,182	255.09	19	5.19	15
<b>Wisconsin</b>	<b>1,591,890</b>	<b>270.16</b>	<b>14</b>	<b>5.12</b>	<b>16</b>
Montana	275,262	253.42	20	5.09	17
New York	6,509,891	322.99	11	4.78	18
Kentucky	923,110	204.96	32	4.68	19
Mississippi	538,853	182.24	41	4.60	20
District of Columbia	262,352	380.17	5	4.51	21
Florida	5,011,464	232.34	24	4.30	22
Washington	2,085,130	270.14	15	4.25	23
North Carolina	2,143,846	205.01	31	4.24	24
Colorado	1,504,750	260.14	17	4.22	25
Rhode Island	257,906	235.27	23	4.22	26
Texas	6,518,859	223.11	28	4.18	27
Louisiana	928,477	199.62	35	4.18	28
Georgia	2,175,003	202.78	33	4.16	29
Vermont	147,495	229.57	27	4.14	30
Ohio	2,427,867	205.92	30	4.12	31
Oklahoma	788,105	198.91	37	4.11	32
Alabama	886,720	176.47	45	4.09	33
North Dakota	179,975	231.04	26	4.06	34
Arkansas	537,521	178.45	43	4.04	35
Utah	626,034	190.77	38	3.99	36
South Dakota	193,969	218.66	29	3.98	37
Tennessee	1,229,643	177.69	44	3.63	38
Kansas	551,566	187.87	39	3.56	39
Maine	243,893	179.03	42	3.54	40
Minnesota	1,156,825	202.70	34	3.47	41
Indiana	1,140,257	168.04	46	3.46	42
New Jersey	2,148,946	231.57	25	3.39	43
South Carolina	801,370	156.19	50	3.38	44
Massachusetts	1,684,520	239.88	21	3.28	45
Missouri	962,578	156.40	49	3.20	46
Illinois	2,346,385	183.52	40	3.12	47
Iowa	475,947	149.26	51	2.97	48
Hawaii	234,183	161.29	47	2.94	49
Connecticut	716,415	198.99	36	2.63	50
New Hampshire	221,643	160.86	48	2.50	51
U.S. Total	\$86,142,312	\$259.86		\$4.64	
WI % Difference From U.S. Average		4.0%		10.4%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 40

### Rankings on State and Local Government Expenditures for Sewerage and Solid Waste Management Fiscal Year 2019-20

	Expenditures for Sewerage and Solid Waste Management (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Hawaii	\$862,845	\$594.28	2	\$10.83	1
District of Columbia	544,814	789.48	1	9.36	2
Iowa	1,186,844	372.21	7	7.40	3
Kentucky	1,380,069	306.41	13	6.99	4
Washington	3,255,590	421.77	3	6.64	5
Maryland	2,531,381	410.09	4	6.59	6
Michigan	3,231,880	321.02	10	6.53	7
Florida	7,410,281	343.55	8	6.36	8
Delaware	335,052	337.79	9	6.30	9
Oregon	1,360,981	320.87	11	6.12	10
Alaska	274,477	374.74	6	6.09	11
Ohio	3,407,934	289.04	17	5.78	12
<b>Wisconsin</b>	<b>1,790,025</b>	<b>303.79</b>	<b>14</b>	<b>5.76</b>	<b>13</b>
New York	7,655,535	379.83	5	5.62	14
Idaho	457,848	247.78	28	5.51	15
South Carolina	1,303,507	254.06	26	5.50	16
Pennsylvania	3,938,971	303.24	15	5.32	17
Indiana	1,741,821	256.69	25	5.28	18
Maine	359,127	263.62	23	5.22	19
Minnesota	1,666,270	291.96	16	5.01	20
California	12,581,548	318.52	12	4.90	21
Missouri	1,467,177	238.39	32	4.87	22
Nebraska	511,537	260.79	24	4.83	23
New Mexico	442,453	208.94	42	4.82	24
Virginia	2,417,087	280.01	21	4.76	25
Montana	251,888	231.90	34	4.66	26
Tennessee	1,555,893	224.84	35	4.59	27
Utah	719,392	219.21	38	4.58	28
West Virginia	351,756	196.53	44	4.55	29
Wyoming	166,581	288.57	18	4.52	30
Mississippi	527,285	178.33	46	4.50	31
Texas	6,993,164	239.35	31	4.48	32
New Hampshire	396,350	287.66	19	4.46	33
North Carolina	2,242,364	214.43	40	4.44	34
Georgia	2,310,247	215.39	39	4.42	35
Rhode Island	270,213	246.49	29	4.42	36
Kansas	681,742	232.21	33	4.39	37
Louisiana	976,265	209.90	41	4.39	38
North Dakota	188,463	241.94	30	4.25	39
New Jersey	2,665,457	287.23	20	4.21	40
Colorado	1,468,579	253.89	27	4.12	41
Vermont	141,507	220.25	36	3.98	42
Arkansas	528,317	175.39	47	3.97	43
Arizona	1,294,769	180.38	45	3.81	44
Alabama	822,447	163.68	51	3.80	45
Massachusetts	1,890,859	269.27	22	3.68	46
South Dakota	175,630	197.98	43	3.60	47
Oklahoma	661,176	166.88	49	3.45	48
Nevada	534,006	171.48	48	3.31	49
Connecticut	792,892	220.23	37	2.91	50
Illinois	<u>2,127,302</u>	166.39	50	2.83	51
U.S. Total	\$92,849,598	\$280.09		\$5.00	
WI % Difference From U.S. Average		8.5%		15.1%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 41

### Rankings on State and Local Government Expenditures for Hospitals Fiscal Year 2019-20

	Hospital Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Mississippi	\$4,235,689	\$1,432.49	4	\$36.17	1
Alabama	7,348,210	1,462.39	3	33.93	2
Wyoming	1,249,384	2,164.31	1	33.87	3
South Carolina	7,777,760	1,515.92	2	32.81	4
Iowa	4,528,595	1,420.21	5	28.24	5
North Carolina	13,332,525	1,274.96	7	26.38	6
Kansas	3,804,258	1,295.78	6	24.52	7
Utah	3,198,340	974.60	9	20.37	8
New Mexico	1,597,211	754.27	15	17.39	9
Indiana	5,709,480	841.41	12	17.32	10
Missouri	4,877,270	792.47	13	16.20	11
Washington	7,593,689	983.79	8	15.49	12
Kentucky	2,930,107	650.56	18	14.85	13
Texas	22,680,974	776.28	14	14.53	14
Oregon	3,117,537	735.00	16	14.03	15
New York	18,251,146	905.54	10	13.40	16
Louisiana	2,957,118	635.77	19	13.30	17
California	33,543,333	849.20	11	13.06	18
Tennessee	4,312,276	623.15	20	12.74	19
Virginia	6,333,699	733.74	17	12.47	20
Michigan	6,137,579	609.63	21	12.39	21
Arkansas	1,516,741	503.53	27	11.39	22
Ohio	6,663,101	565.12	24	11.30	23
Georgia	5,840,392	544.52	25	11.18	24
Idaho	853,145	461.72	28	10.27	25
Florida	11,340,376	525.75	26	9.73	26
Alaska	436,902	596.50	22	9.70	27
Colorado	3,273,378	565.91	23	9.19	28
<b>Wisconsin</b>	<b>2,434,219</b>	<b>413.12</b>	<b>31</b>	<b>7.83</b>	<b>29</b>
Oklahoma	1,489,589	375.97	35	7.76	30
Nebraska	812,186	414.07	30	7.67	31
Nevada	1,167,453	374.90	36	7.23	32
West Virginia	556,280	310.81	39	7.19	33
Pennsylvania	5,087,122	391.63	33	6.88	34
Hawaii	537,445	370.16	37	6.74	35
Minnesota	2,231,709	391.04	34	6.70	36
Illinois	4,529,534	354.28	38	6.03	37
Connecticut	1,593,459	442.60	29	5.85	38
District of Columbia	282,451	409.29	32	4.85	39
New Jersey	2,856,279	307.80	40	4.51	40
Massachusetts	1,649,097	234.84	41	3.21	41
Arizona	977,079	136.12	44	2.87	42
Montana	154,358	142.11	42	2.85	43
Maine	189,308	138.96	43	2.75	44
South Dakota	119,694	134.93	45	2.45	45
Delaware	79,929	80.58	46	1.50	46
North Dakota	53,493	68.67	48	1.21	47
Maryland	424,227	68.73	47	1.10	48
Rhode Island	52,196	47.61	50	0.85	49
New Hampshire	67,498	48.99	49	0.76	50
Vermont	23,179	36.08	51	0.65	51
U.S. Total	\$222,807,999	\$672.12		\$11.99	
WI % Difference From U.S. Average		-38.5%		-34.7%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 42

### Rankings on State and Local Government Expenditures for Parks and Recreation Fiscal Year 2019-20

	Parks and Recreation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Nevada	\$1,713,250	\$550.16	1	\$10.61	1
North Dakota	269,374	345.81	4	6.07	2
District of Columbia	352,263	510.46	2	6.05	3
Colorado	2,034,803	351.78	3	5.71	4
Utah	716,311	218.28	8	4.56	5
Minnesota	1,386,453	242.93	7	4.16	6
Illinois	3,113,643	243.53	6	4.15	7
Wyoming	148,944	258.02	5	4.04	8
Oregon	838,738	197.74	11	3.77	9
Hawaii	297,863	205.15	9	3.74	10
Louisiana	784,537	168.67	17	3.53	11
New Mexico	321,495	151.82	20	3.50	12
South Dakota	166,405	187.58	13	3.41	13
Florida	3,911,626	181.35	15	3.36	14
West Virginia	254,208	142.03	26	3.29	15
Maryland	1,249,759	202.47	10	3.25	16
Washington	1,518,062	196.67	12	3.10	17
Idaho	255,163	138.09	27	3.07	18
Oklahoma	589,318	148.74	21	3.07	19
Nebraska	311,881	159.00	19	2.94	20
Ohio	1,735,479	147.19	22	2.94	21
South Carolina	696,159	135.68	28	2.94	22
Iowa	463,728	145.43	23	2.89	23
California	7,294,790	184.68	14	2.84	24
Arizona	959,318	133.65	30	2.82	25
Alaska	126,306	172.45	16	2.80	26
Kansas	422,504	143.91	24	2.72	27
North Carolina	1,350,546	129.15	32	2.67	28
Missouri	789,112	128.22	33	2.62	29
Mississippi	302,619	102.34	36	2.58	30
<b>Wisconsin</b>	<b>795,476</b>	<b>135.00</b>	<b>29</b>	<b>2.56</b>	<b>31</b>
Texas	3,872,260	132.53	31	2.48	32
New York	3,365,735	166.99	18	2.47	33
Virginia	1,241,010	143.77	25	2.44	34
Alabama	518,272	103.14	35	2.39	35
Arkansas	293,418	97.41	40	2.20	36
Michigan	1,027,776	102.09	37	2.08	37
Montana	110,561	101.79	38	2.04	38
Vermont	72,381	112.66	34	2.03	39
Georgia	1,056,950	98.54	39	2.02	40
Kentucky	389,176	86.41	44	1.97	41
Tennessee	659,715	95.33	41	1.95	42
Indiana	634,807	93.55	42	1.93	43
Delaware	92,434	93.19	43	1.74	44
Pennsylvania	1,107,721	85.28	45	1.50	45
Maine	98,479	72.29	49	1.43	46
Rhode Island	82,391	75.16	48	1.35	47
New Hampshire	109,394	79.39	46	1.23	48
New Jersey	658,058	70.91	50	1.04	49
Massachusetts	533,242	75.94	47	1.04	50
Connecticut	241,166	66.99	51	0.89	51
U.S. Total	\$51,335,079	\$154.86		\$2.76	
WI % Difference From U.S. Average		-12.8%		-7.5%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 43

### Rankings on State and Local Government Expenditures for Natural Resources Fiscal Year 2019-20

	Natural Resources Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$470,028	\$641.73	1	\$10.43	1
North Dakota	381,532	489.80	2	8.60	2
Montana	338,284	311.44	4	6.25	3
Wyoming	227,304	393.76	3	6.16	4
Louisiana	990,122	212.87	6	4.45	5
Idaho	362,828	196.36	8	4.37	6
New Mexico	360,465	170.23	14	3.92	7
Florida	4,516,718	209.40	7	3.88	8
South Dakota	168,538	189.99	9	3.45	9
Iowa	548,103	171.89	12	3.42	10
California	8,417,005	213.09	5	3.28	11
Vermont	113,216	176.21	10	3.18	12
Oregon	695,481	163.97	16	3.13	13
West Virginia	237,251	132.56	18	3.07	14
Nebraska	323,448	164.90	15	3.05	15
Mississippi	321,171	108.62	24	2.74	16
Washington	1,325,814	171.76	13	2.70	17
Minnesota	871,046	152.62	17	2.62	18
Utah	390,068	118.86	20	2.48	19
Maine	160,812	118.05	21	2.34	20
<b>Wisconsin</b>	<b>710,385</b>	<b>120.56</b>	<b>19</b>	<b>2.28</b>	<b>21</b>
Arkansas	301,738	100.17	26	2.27	22
Kentucky	442,041	98.15	28	2.24	23
Nevada	359,975	115.60	22	2.23	24
District of Columbia	119,257	172.81	11	2.05	25
Hawaii	160,655	110.65	23	2.02	26
Kansas	272,808	92.92	29	1.76	27
North Carolina	886,678	84.79	30	1.75	28
Colorado	608,592	105.21	25	1.71	29
Maryland	606,021	98.18	27	1.58	30
Tennessee	527,380	76.21	33	1.56	31
Delaware	81,793	82.46	31	1.54	32
Indiana	505,976	74.57	35	1.54	33
Arizona	519,785	72.41	36	1.53	34
Rhode Island	88,434	80.67	32	1.45	35
Texas	2,213,913	75.77	34	1.42	36
Missouri	420,813	68.38	37	1.40	37
Georgia	647,939	60.41	40	1.24	38
Oklahoma	232,683	58.73	41	1.21	39
Pennsylvania	872,761	67.19	38	1.18	40
South Carolina	276,800	53.95	42	1.17	41
Alabama	250,070	49.77	43	1.15	42
Michigan	469,839	46.67	46	0.95	43
New Jersey	567,290	61.13	39	0.90	44
Ohio	493,703	41.87	47	0.84	45
Illinois	612,710	47.92	45	0.82	46
Connecticut	178,155	49.48	44	0.65	47
Virginia	324,728	37.62	50	0.64	48
New Hampshire	52,141	37.84	49	0.59	49
Massachusetts	278,530	39.66	48	0.54	50
New York	589,687	29.26	51	0.43	51
U.S. Total	\$35,892,514	\$108.27		\$1.93	
WI % Difference From U.S. Average		11.3%		18.2%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 44

### Rankings on State and Local Government Employee Retirement Expenditures Fiscal Year 2019-20

	Employee Retirement Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
Alaska	\$1,471,254	\$2,008.70	1	\$32.65	1
Illinois	21,976,043	1,718.86	2	29.26	2
Ohio	16,948,873	1,437.49	6	28.73	3
New Mexico	2,529,650	1,194.60	12	27.54	4
Oregon	5,900,571	1,391.14	7	26.55	5
Louisiana	5,795,691	1,246.06	10	26.07	6
Mississippi	3,020,304	1,021.45	17	25.79	7
California	62,280,154	1,576.72	3	24.26	8
Kentucky	4,550,077	1,010.24	18	23.06	9
Rhode Island	1,325,340	1,209.00	11	21.69	10
New York	29,539,253	1,465.61	5	21.68	11
<b>Wisconsin</b>	<b>6,333,448</b>	<b>1,074.86</b>	<b>16</b>	<b>20.36</b>	<b>12</b>
Connecticut	5,529,708	1,535.92	4	20.30	13
Hawaii	1,561,790	1,075.68	15	19.60	14
Missouri	5,885,134	956.24	22	19.55	15
Michigan	9,681,438	961.64	20	19.55	16
Georgia	10,138,206	945.22	24	19.41	17
West Virginia	1,486,337	830.45	27	19.22	18
Pennsylvania	13,986,430	1,076.74	14	18.90	19
New Jersey	11,967,741	1,289.66	9	18.89	20
Wyoming	679,686	1,177.42	13	18.43	21
Nevada	2,884,220	926.19	25	17.87	22
Montana	962,320	885.96	26	17.79	23
Massachusetts	9,102,359	1,296.22	8	17.72	24
Alabama	3,781,675	752.60	32	17.46	25
Minnesota	5,469,309	958.32	21	16.43	26
Iowa	2,629,273	824.57	28	16.40	27
Colorado	5,664,367	979.26	19	15.90	28
Maine	1,082,030	794.28	30	15.71	29
Delaware	816,287	822.96	29	15.34	30
Maryland	5,860,386	949.41	23	15.26	31
South Carolina	3,593,650	700.42	37	15.16	32
Arizona	5,099,051	710.37	36	14.99	33
Arkansas	1,898,235	630.18	47	14.26	34
Oklahoma	2,668,620	673.55	41	13.91	35
South Dakota	659,786	743.76	33	13.52	36
North Carolina	6,637,422	634.72	45	13.13	37
Kansas	2,030,769	691.71	38	13.09	38
Vermont	465,308	724.22	35	13.08	39
Idaho	1,080,277	584.64	48	13.01	40
Virginia	6,602,255	764.85	31	13.00	41
Texas	19,927,242	682.03	40	12.77	42
Nebraska	1,272,806	648.91	42	12.02	43
Florida	13,753,656	637.63	43	11.80	44
Utah	1,762,952	537.21	50	11.23	45
North Dakota	496,599	637.51	44	11.20	46
Tennessee	3,737,402	540.08	49	11.04	47
Washington	5,278,453	683.85	39	10.77	48
New Hampshire	872,844	633.48	46	9.83	49
District of Columbia	509,710	738.61	34	8.76	50
Indiana	<u>2,687,338</u>	396.03	51	8.15	51
U.S. Total	\$341,873,729	\$1,031.29		\$18.40	
WI % Difference From U.S. Average		4.2%		10.6%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 45

### Rankings on State and Local Government Unemployment Compensation Expenditures Fiscal Year 2019-20

	Unemployment Compensation Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$1,568,065	\$2,272.25	1	\$26.94	1
Nevada	1,832,434	588.44	4	11.35	2
Hawaii	897,332	618.04	3	11.26	3
Massachusetts	5,611,046	799.04	2	10.92	4
Michigan	5,326,834	529.10	8	10.76	5
Pennsylvania	6,907,575	531.78	7	9.34	6
Rhode Island	560,521	511.32	9	9.17	7
Vermont	304,518	473.96	10	8.56	8
New York	11,130,588	552.25	5	8.17	9
New Jersey	5,020,045	540.97	6	7.92	10
Minnesota	2,632,921	461.34	12	7.91	11
Washington	3,632,318	470.58	11	7.41	12
Kentucky	1,377,094	305.75	22	6.98	13
Colorado	2,453,667	424.19	15	6.89	14
California	17,263,441	437.05	14	6.72	15
Maine	449,831	330.20	18	6.53	16
Ohio	3,792,179	321.63	20	6.43	17
West Virginia	495,815	277.02	25	6.41	18
North Dakota	279,875	359.29	16	6.31	19
Oregon	1,328,920	313.31	21	5.98	20
Illinois	4,488,694	351.08	17	5.98	21
New Mexico	538,267	254.19	27	5.86	22
Connecticut	1,584,534	440.12	13	5.82	23
Iowa	920,198	288.58	23	5.74	24
Georgia	2,739,478	255.41	26	5.24	25
Maryland	1,997,637	323.63	19	5.20	26
Montana	256,667	236.30	30	4.75	27
Alaska	207,911	283.86	24	4.61	28
Texas	7,178,481	245.69	28	4.60	29
Delaware	241,762	243.74	29	4.54	30
Oklahoma	837,121	211.29	32	4.36	31
Mississippi	502,483	169.94	41	4.29	32
Arizona	1,399,458	194.97	37	4.11	33
Indiana	1,327,905	195.69	35	4.03	34
Kansas	583,947	198.90	34	3.76	35
South Carolina	877,163	170.96	40	3.70	36
Louisiana	800,454	172.10	39	3.60	37
Wyoming	132,149	228.92	31	3.58	38
Virginia	1,724,541	199.78	33	3.40	39
<b>Wisconsin</b>	<b>1,050,923</b>	<b>178.35</b>	<b>38</b>	<b>3.38</b>	<b>40</b>
Alabama	730,506	145.38	45	3.37	41
Missouri	986,867	160.35	42	3.28	42
Idaho	261,215	141.37	47	3.15	43
North Carolina	1,572,207	150.35	43	3.11	44
Arkansas	409,838	136.06	49	3.08	45
Tennessee	1,032,748	149.24	44	3.05	46
New Hampshire	269,506	195.60	36	3.03	47
Utah	461,098	140.51	48	2.94	48
Nebraska	279,230	142.36	46	2.64	49
Florida	2,276,998	105.56	50	1.95	50
South Dakota	84,785	95.58	51	1.74	51
U.S. Total	\$110,619,790	\$333.69		\$5.96	
WI % Difference From U.S. Average		-46.6%		-43.3%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 46

### Rankings on State and Local Government Utility Expenditures Fiscal Year 2019-20

	Utility Expenditures (Thousands)	Amount Per Capita	Rank	Amount Per \$1,000 of Pers. Inc.	Rank
District of Columbia	\$5,480,604	\$7,941.83	1	\$94.16	1
Nebraska	4,461,451	2,274.56	2	42.12	2
Tennessee	9,181,375	1,326.77	5	27.11	3
New York	35,646,105	1,768.60	3	26.17	4
Washington	11,626,746	1,506.29	4	23.71	5
Hawaii	1,637,574	1,127.87	7	20.55	6
Arizona	6,437,486	896.84	10	18.92	7
California	47,236,140	1,195.86	6	18.40	8
Utah	2,503,246	762.79	12	15.94	9
Alabama	3,328,580	662.43	17	15.37	10
Alaska	662,585	904.63	9	14.71	11
South Carolina	3,409,780	664.58	15	14.39	12
Massachusetts	7,219,242	1,028.06	8	14.05	13
Texas	21,561,739	737.97	13	13.82	14
Oregon	2,890,841	681.55	14	13.01	15
Colorado	4,609,612	796.92	11	12.94	16
Georgia	6,435,649	600.02	20	12.32	17
Oklahoma	2,313,666	583.96	22	12.06	18
Delaware	611,023	616.02	19	11.48	19
Illinois	8,305,230	649.59	18	11.06	20
Maryland	4,101,974	664.54	16	10.68	21
Kentucky	2,086,827	463.33	29	10.57	22
Florida	12,233,643	567.16	23	10.50	23
New Mexico	934,160	441.15	32	10.17	24
Nevada	1,624,768	521.75	25	10.06	25
Minnesota	3,341,181	585.44	21	10.04	26
North Carolina	5,057,557	483.64	27	10.01	27
North Dakota	433,365	556.34	24	9.77	28
Kansas	1,512,896	515.31	26	9.75	29
Missouri	2,743,494	445.77	30	9.11	30
Michigan	4,189,383	416.12	36	8.46	31
Iowa	1,333,869	418.32	34	8.32	32
Indiana	2,739,523	403.72	38	8.31	33
<b>Wisconsin</b>	<b>2,502,315</b>	<b>424.67</b>	<b>33</b>	<b>8.05</b>	<b>34</b>
Mississippi	941,958	318.57	44	8.04	35
Vermont	284,082	442.15	31	7.98	36
South Dakota	370,047	417.14	35	7.58	37
Arkansas	997,150	331.03	43	7.49	38
Ohio	4,214,946	357.48	42	7.15	39
Pennsylvania	5,236,033	403.09	39	7.08	40
New Jersey	4,436,294	478.06	28	7.00	41
Virginia	3,541,786	410.31	37	6.97	42
Louisiana	1,409,268	302.99	46	6.34	43
Wyoming	229,617	397.77	40	6.22	44
Rhode Island	339,281	309.50	45	5.55	45
Connecticut	1,423,391	395.36	41	5.22	46
West Virginia	397,420	222.05	48	5.14	47
Montana	272,010	250.43	47	5.03	48
Idaho	248,692	134.59	51	3.00	49
Maine	203,326	149.25	49	2.95	50
New Hampshire	<u>187,655</u>	136.19	50	2.11	51
U.S. Total	\$255,126,585	\$769.61		\$13.73	
WI % Difference From U.S. Average		-44.8%		-41.4%	

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 47

### Historical Data On Wisconsin Total State and Local Government Revenue\* (Includes General Revenue, Insurance Trust Revenue, Utility Revenue, and Liquor Store Revenue)

Fiscal Year	Total Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$38,789,294		\$7,273.90	7	13.1%	\$270.87	9	14.8%
1999-00	43,002,778	10.9%	8,002.01	6	16.2	288.69	8	19.0
2001-02	31,424,054	-26.9**	5,771.00	36	-8.1	188.45	39	-6.0
2003-04	48,807,424	55.3**	8,851.50	12	6.5	277.09	17	8.0
2004-05	48,235,097	-1.2	8,697.02	15	1.6	261.72	18	3.9
2005-06	47,958,813	-0.6	8,598.38	24	-6.4	251.03	18	-3.0
2006-07	56,071,375	16.9	9,993.52	21	-1.9	276.65	19	2.6
2007-08	41,507,003	-26.0	7,358.10	40	-14.6	195.62	43	-10.3
2008-09	23,264,731	-43.9	4,103.66	51	-40.0	105.60	51	-37.2
2009-10	66,290,788	184.9	11,646.32	7	13.3	306.24	7	16.3
2010-11	62,969,064	-5.0	11,021.75	21	-0.1	282.39	21	3.3
2011-12	50,993,281	-19.0	8,893.04	32	-6.6	216.59	33	-3.5
2012-13	63,879,235	25.3	11,095.53	20	2.4	259.42	19	5.8
2013-14	64,739,352	1.3	11,203.74	22	-1.4	261.21	21	2.1
2014-15	58,953,454	-8.9	10,174.76	24	-4.1	228.19	28	0.0
2015-16	53,990,652	-8.4	9,288.91	33	-11.6	200.18	37	-7.9
2016-17	64,102,944	18.7	10,983.19	27	-8.7	233.63	33	-4.3
2017-18	84,836,036	32.3	14,480.19	13	11.2	298.11	11	17.3
2018-19	55,923,144	-34.1	9,510.43	48	-22.9	187.50	48	-18.7
2019-20	84,836,036	51.7	14,397.72	12	11.6	272.77	12	18.4
Cumulative Change		118.7%						
Average Annual Change		3.8%						

\*Total revenues exhibit inconsistent collection patterns, primarily due to year-to-year variations in employee retirement system revenues.

\*\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 48

### Historical Data On Wisconsin State and Local Government General Revenue (Includes General Revenue from Own Sources and Revenue from the Federal Government)

Fiscal Year	General Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$28,444,883		\$5,334.08	18	3.8%	\$198.63	21	5.3%
1999-00	30,571,703	7.5%	5,688.82	16	4.1	205.24	20	6.6
2001-02	32,555,386	6.5*	5,978.77	18	2.1	195.23	25	4.4
2003-04	35,637,492	9.5*	6,463.06	20	0.3	202.32	27	1.7
2004-05	36,720,655	3.0	6,620.91	25	-3.4	199.24	31	-1.3
2005-06	38,361,645	4.5	6,877.74	32	-6.6	200.80	32	-3.1
2006-07	40,066,854	4.4	7,141.06	33	-7.7	197.68	32	-3.5
2007-08	41,797,032	4.3	7,409.51	29	-7.0	196.99	31	-2.3
2008-09	44,253,152	5.9	7,805.80	23	-1.4	200.87	26	3.1
2009-10	45,995,436	3.9	8,080.72	23	-0.4	212.48	27	2.2
2010-11	47,539,727	3.4	8,321.09	24	-0.9	213.20	28	2.5
2011-12	45,584,468	-4.1	7,949.76	28	-3.8	193.62	28	-0.7
2012-13	46,826,549	2.7	8,133.56	28	-4.1	190.16	28	-0.9
2013-14	47,180,737	0.8	8,165.06	30	-5.8	190.36	29	-2.4
2014-15	48,109,746	2.0	8,303.25	31	-8.5	186.22	32	-4.5
2015-16	49,372,903	2.6	8,494.44	30	-8.7	183.06	33	-4.9
2016-17	50,956,465	3.2	8,730.71	32	-8.6	185.72	33	-4.2
2017-18	51,578,540	1.2	8,803.65	37	-12.3	181.25	35	-7.5
2018-19	55,022,778	6.7	9,357.31	35	-10.9	184.48	35	-6.0
2019-20	58,432,911	6.2	9,916.79	33	-9.3	187.88	34	-3.7
Cumulative Change		105.4%						
Average Annual Change		3.5%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 49

### Historical Data On Wisconsin State and Local Government General Revenue from Own Sources (Includes State and Local Taxes, Current Charges, and Miscellaneous General Revenue)

Fiscal Year	General Own-Source Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$23,826,808		\$4,468.09	13	7.2%	\$166.39	16	8.7%
1999-00	25,512,675	7.1%	4,747.43	12	7.2	171.27	16	9.8
2001-02	26,099,770	2.3*	4,793.20	14	4.1	156.52	16	6.5
2003-04	28,375,466	8.7*	5,146.05	18	2.9	161.09	18	4.4
2004-05	29,620,064	4.4	5,340.64	20	-0.6	160.72	25	1.6
2005-06	31,236,392	5.5	5,600.27	26	-4.2	163.50	27	-0.7
2006-07	32,896,580	5.3	5,863.11	27	-5.3	162.31	28	-1.1
2007-08	34,411,501	4.6	6,100.25	23	-4.6	162.18	24	0.2
2008-09	35,093,414	2.0	6,190.12	21	0.4	159.29	18	5.1
2009-10	35,161,423	0.2	6,177.35	19	1.3	162.43	19	3.9
2010-11	41,022,022	16.7	7,180.26	26	-7.1	183.97	27	-4.0
2011-12	36,126,640	-11.9	6,300.35	23	-1.9	153.45	22	1.4
2012-13	37,316,253	3.3	6,481.66	23	-2.4	151.54	23	0.9
2013-14	37,594,433	0.7	6,506.06	25	-4.1	151.68	23	-0.6
2014-15	38,340,049	2.0	6,617.10	26	-5.9	148.40	27	-1.8
2015-16	39,581,318	3.2	6,809.83	25	-5.0	146.76	25	-1.0
2016-17	41,017,317	3.6	7,027.77	25	-4.7	149.49	25	-0.1
2017-18	41,696,492	1.7	7,116.94	28	-8.6	146.52	30	-3.6
2018-19	44,118,079	5.8	7,502.83	28	-8.4	147.92	28	-3.4
2019-20	44,785,231	1.5	7,600.61	28	-7.1	144.00	27	-1.4
Cumulative Change		88.0%						
Average Annual Change		3.1%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 50

### Historical Data On Wisconsin Total State and Local Taxes

Fiscal Year	Total Taxes (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$17,417,597		\$3,266.21	7	11.8%	\$121.63	5	13.4%
1999-00	18,546,574	6.5%	3,451.17	9	11.6	124.51	4	14.3
2001-02	18,609,916	0.3*	3,417.70	12	8.6	111.60	6	11.1
2003-04	20,440,988	9.8*	3,707.09	13	7.4	116.05	6	9.0
2004-05	21,403,526	4.7	3,859.16	17	3.8	116.13	12	6.1
2005-06	22,293,077	4.2	3,996.85	17	-1.1	116.69	15	2.6
2006-07	23,321,799	4.6	4,156.61	19	-2.4	115.07	18	2.0
2007-08	24,192,266	3.7	4,288.65	19	-1.9	114.02	13	3.0
2008-09	24,541,802	1.4	4,328.92	17	3.6	111.40	11	8.4
2009-10	24,811,694	1.1	4,359.05	17	5.5	114.62	10	8.2
2010-11	25,843,414	4.2	4,523.49	17	4.9	115.90	12	8.5
2011-12	25,480,374	-1.4	4,443.68	19	0.6	108.23	15	3.9
2012-13	26,424,600	3.7	4,589.83	19	-0.1	107.31	15	3.2
2013-14	26,383,845	-0.2	4,565.97	19	-2.5	106.45	18	1.0
2014-15	26,834,807	1.7	4,631.41	21	-4.7	103.87	22	-0.6
2015-16	27,620,213	2.9	4,751.96	22	-3.8	102.41	17	0.2
2016-17	28,326,338	2.6	4,853.34	23	-4.4	103.24	18	0.2
2017-18	28,959,717	2.2	4,942.97	26	-8.4	101.76	25	-3.4
2018-19	30,515,037	5.4	5,189.46	25	-8.0	102.31	25	-3.0
2019-20	31,046,701	1.7	5,269.01	23	-6.2	99.82	19	-0.4
Cumulative Change		78.2%						
Average Annual Change		2.8%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 51

### Historical Data On Wisconsin State and Local Property Taxes

Fiscal Year	Property Tax Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$5,524,611		\$1,035.99	13	20.6%	\$38.58	11	22.4%
1999-00	5,689,395	3.0%	1,058.69	12	19.9	38.19	10	22.7
2001-02	6,466,173	13.7*	1,187.51	13	22.3	38.78	10	25.1
2003-04	7,429,001	14.9*	1,347.29	11	24.1	42.18	9	25.9
2004-05	7,796,015	4.9	1,405.66	12	23.7	42.30	11	26.4
2005-06	8,016,716	2.8	1,437.29	12	17.6	41.96	10	22.0
2006-07	8,391,341	4.7	1,495.58	13	15.8	41.40	11	21.1
2007-08	8,824,338	5.2	1,564.32	13	16.2	41.59	10	22.0
2008-09	9,625,020	9.1	1,697.75	13	19.8	43.69	9	25.4
2009-10	10,030,053	4.2	1,762.13	13	22.8	46.34	9	26.0
2010-11	10,056,076	0.3	1,760.16	13	23.1	45.10	10	27.3
2011-12	9,045,852	-10.0	1,577.56	14	11.2	38.42	12	14.9
2012-13	9,437,350	4.3	1,639.22	14	14.5	38.33	11	18.4
2013-14	9,541,415	1.1	1,651.23	14	13.3	38.50	12	17.4
2014-15	9,282,567	-2.7	1,602.08	15	6.5	35.93	14	11.1
2015-16	9,397,034	1.2	1,616.73	15	3.9	34.84	15	8.3
2016-17	9,572,072	1.9	1,640.05	16	2.0	34.89	17	6.9
2017-18	9,538,683	-0.3	1,628.10	21	-2.3	33.52	17	3.1
2018-19	9,814,044	2.9	1,669.00	23	-4.6	32.90	18	0.7
2019-20	10,119,649	3.1	1,717.43	24	-5.1	32.54	18	0.7
Cumulative Change		83.2%						
Average Annual Change		2.9%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 52

### Historical Data On Wisconsin Individual Income Taxes

Fiscal Year	Individual Income Tax Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$5,162,239		\$968.04	9	42.7%	\$36.05	8	44.8%
1999-00	5,952,301	15.3%	1,107.61	9	47.7	39.96	6	51.2
2001-02	4,973,615	-16.4*	913.40	12	29.5	29.83	11	32.5
2003-04	5,251,190	5.6*	952.33	12	29.6	29.81	10	31.5
2004-05	5,465,082	4.1	985.38	14	20.2	29.65	15	22.9
2005-06	5,906,515	8.1	1,058.96	15	17.6	30.92	16	22.0
2006-07	6,333,633	7.2	1,128.83	15	17.1	31.25	14	22.4
2007-08	6,466,878	2.1	1,146.41	16	14.3	30.48	13	20.1
2008-09	5,971,177	-7.7	1,053.25	14	19.3	27.10	12	24.8
2009-10	5,791,991	-3.0	1,017.57	14	20.4	26.76	13	23.5
2010-11	6,429,115	11.0	1,125.32	12	23.0	28.83	11	27.2
2011-12	6,762,399	5.2	1,179.34	13	20.4	28.72	13	24.4
2012-13	7,227,690	6.9	1,255.42	13	17.1	29.35	12	21.0
2013-14	6,793,269	-6.0	1,175.64	14	9.4	27.41	12	13.4
2014-15	7,069,248	4.1	1,220.08	15	6.5	27.36	18	11.0
2015-16	7,486,676	5.9	1,288.06	13	11.3	27.76	14	16.0
2016-17	7,792,543	4.1	1,335.15	12	13.3	28.40	13	18.8
2017-18	8,237,522	5.7	1,406.02	15	7.5	28.95	15	13.4
2018-19	8,759,680	6.3	1,489.69	14	10.1	29.37	15	16.2
2019-20	8,514,409	-2.8	1,445.00	13	12.8	27.38	14	19.7
Cumulative Change		64.9%						
Average Annual Change		2.4%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 53

### Historical Data On Wisconsin State and Local General Sales Taxes

Fiscal Year	General Sales Tax Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$3,440,139		\$645.11	27	-10.3%	\$24.02	33	-9.0%
1999-00	3,695,182	7.4%	687.60	27	-9.8	24.81	32	-7.7
2001-02	3,913,811	5.9*	718.77	27	-7.3	23.47	25	-5.2
2003-04	4,139,085	5.8*	750.65	29	-10.4	23.50	32	-9.1
2004-05	4,299,914	3.9	775.29	31	-12.9	23.33	33	-10.9
2005-06	4,394,934	2.2	787.95	33	-17.7	23.00	35	-14.7
2006-07	4,445,533	1.2	792.32	36	-20.6	21.93	35	-17.0
2007-08	4,567,730	2.7	809.74	34	-19.2	21.53	34	-15.1
2008-09	4,428,298	-3.1	781.11	33	-17.7	20.10	35	-13.9
2009-10	4,270,869	-3.6	750.33	35	-19.5	19.73	37	-17.4
2010-11	4,447,693	4.1	778.50	34	-20.3	19.95	35	-17.6
2011-12	4,626,040	4.0	806.76	34	-21.1	19.65	38	-18.5
2012-13	4,753,168	2.7	825.60	34	-21.9	19.30	36	-19.3
2013-14	4,980,510	4.8	861.92	34	-21.6	20.10	36	-18.7
2014-15	5,278,478	6.0	911.01	34	-20.3	20.43	35	-16.9
2015-16	5,461,949	3.5	939.71	33	-19.3	20.25	34	-15.9
2016-17	5,610,211	2.7	961.24	35	-20.2	20.45	35	-16.4
2017-18	5,869,688	4.6	1,001.86	35	-21.0	20.63	34	-16.7
2018-19	6,153,610	4.8	1,046.50	35	-20.7	20.63	33	-16.4
2019-20	6,310,311	2.5	1,070.94	35	-19.9	20.29	33	-15.0
Cumulative Change		83.4%						
Average Annual Change		2.9%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 54

### Historical Data On Wisconsin Motor Fuel Taxes

Fiscal Year	Motor Fuel Tax Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$907,722		\$170.22	2	57.8%	\$6.34	9	60.1%
1999-00	919,848	1.3%	171.17	3	56.1	6.18	9	59.8
2001-02	955,404	3.9*	175.46	4	52.7	5.73	11	56.2
2003-04	935,953	-2.0*	169.74	6	42.2	5.31	12	44.3
2004-05	957,055	2.3	172.56	7	42.6	5.19	10	45.7
2005-06	975,646	1.9	174.92	4	41.1	5.11	9	46.4
2006-07	996,200	2.1	177.55	5	41.3	4.92	10	47.7
2007-08	1,001,339	0.5	177.51	5	38.5	4.72	9	45.5
2008-09	970,173	-3.1	171.13	5	38.8	4.40	8	45.3
2009-10	972,979	0.3	170.94	6	39.5	4.49	10	43.1
2010-11	989,545	1.7	173.20	6	31.1	4.44	10	35.6
2011-12	985,001	-0.5	171.78	7	30.4	4.18	10	34.6
2012-13	968,338	-1.7	168.20	10	28.5	3.93	10	32.8
2013-14	1,000,595	3.3	173.16	10	29.2	4.04	11	33.8
2014-15	1,014,656	1.4	175.12	9	28.6	3.93	11	34.1
2015-16	1,043,282	2.8	179.49	11	28.9	3.87	15	34.3
2016-17	1,044,996	0.2	179.05	14	25.7	3.81	17	31.7
2017-18	1,110,775	6.3	189.59	15	24.6	3.90	16	31.5
2018-19	1,116,530	0.5	189.88	16	19.8	3.74	18	26.4
2019-20	1,103,699	-1.1	187.31	15	17.8	3.55	18	25.0

Cumulative Change 21.6%

Average Annual Change 0.9%

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 55

### Historical Data On Wisconsin Corporate Income Taxes\*

Fiscal Year	Corporate	Percent	Amount		% Difference	Amount Per	% Difference	
	Income Tax		Change	Per Capita	Rank	From U.S.	\$1,000 of	Rank
	Revenue				Average	Pers. Inc.		Average
	(Thousands)							
1998-99	\$670,958		\$125.82	16	3.5%	\$4.69	15	5.0%
1999-00	654,239	-2.5%	121.74	17	-4.9	4.39	20	-2.7
2001-02	445,016	-32.0**	81.73	16	-16.5	2.67	24	-14.6
2003-04	681,990	53.3**	123.68	12	7.4	3.87	13	9.0
2004-05	782,742	14.8	141.13	16	-3.6	4.25	17	-1.4
2005-06	808,200	3.3	144.90	26	-18.5	4.23	29	-15.5
2006-07	923,359	14.2	164.57	24	-18.7	4.56	26	-15.0
2007-08	863,088	-6.5	153.00	20	-18.7	4.07	23	-14.6
2008-09	656,872	-23.9	115.87	23	-23.2	2.98	24	-19.6
2009-10	851,537	29.6	149.60	12	4.9	3.93	13	7.7
2010-11	850,647	-0.1	148.89	18	-4.1	3.81	20	-0.8
2011-12	934,103	9.8	162.90	16	4.8	3.97	17	8.2
2012-13	955,752	2.3	166.01	17	-0.5	3.88	17	2.8
2013-14	981,282	2.7	169.82	17	-0.6	3.96	16	3.0
2014-15	1,032,411	5.2	178.18	18	0.4	4.00	18	4.7
2015-16	986,785	-4.4	169.77	17	2.8	3.66	17	7.1
2016-17	959,699	-2.7	164.43	15	1.7	3.50	18	6.6
2017-18	919,826	-4.2	157.00	20	-9.3	3.23	21	-4.3
2018-19	1,343,532	46.1	228.48	16	11.1	4.50	16	17.3
2019-20	1,441,416	7.3	244.63	11	33.8	4.63	10	42.0
Cumulative Change		114.8%						
Average Annual Change		3.7%						

\* Amounts reflect the corporate income/franchise tax, the economic development surcharge, and the pass-through entity tax (under which S corporations, beginning in tax year 2018, and partnerships, beginning in tax year 2019, may elect to be taxed at the entity level).

\*\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 56

### Historical Data On Wisconsin State and Local Revenue from Current Charges

Fiscal Year	Current Charges (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$4,054,748		\$760.36	27	0.6%	\$28.31	29	2.1%
1999-00	4,308,570	6.3%	801.74	26	1.2	28.92	28	3.6
2001-02	4,857,445	12.7*	892.07	26	1.3	29.13	27	3.7
2003-04	5,272,313	8.5*	956.16	25	-2.7	29.93	29	-1.3
2004-05	5,424,632	2.9	978.09	26	-6.2	29.43	31	-4.1
2005-06	5,782,728	6.6	1,036.77	26	-7.3	30.27	31	-3.8
2006-07	6,146,461	6.3	1,095.47	31	-6.0	30.33	31	-1.8
2007-08	6,651,993	8.2	1,179.22	29	-4.6	31.35	31	0.3
2008-09	7,083,780	6.5	1,249.51	26	-3.0	32.15	28	1.5
2009-10	7,044,417	-0.6	1,237.60	28	-6.9	32.54	31	-4.4
2010-11	7,362,676	4.5	1,288.72	28	-6.3	33.02	30	-3.1
2011-12	7,248,283	-1.6	1,264.07	30	-7.0	30.79	31	-4.0
2012-13	7,530,980	3.9	1,308.10	28	-5.9	30.58	28	-2.7
2013-14	7,530,979	0.0	1,303.30	29	-9.2	30.39	31	-6.0
2014-15	7,717,897	2.5	1,332.03	28	-10.2	29.87	27	-6.4
2015-16	8,194,234	6.2	1,409.79	26	-9.3	30.38	28	-5.5
2016-17	8,453,301	3.2	1,448.36	26	-10.0	30.81	29	-5.6
2017-18	8,500,401	0.6	1,450.89	28	-12.9	29.87	31	-8.1
2018-19	8,953,921	5.3	1,522.73	27	-12.5	30.02	33	-7.7
2019-20	8,942,212	-0.1	1,517.60	30	-13.5	28.75	31	-8.2

Cumulative Change                    120.5%  
Average Annual Change                3.8%

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 57

### Historical Data On Wisconsin State and Local Revenue Received from the Federal Government

Fiscal Year	Federal Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$4,618,075		\$866.00	37	-10.7%	\$32.25	36	-9.4%
1999-00	5,059,028	9.5%	941.39	36	-9.0	33.96	37	-6.9
2001-02	6,455,616	27.6*	1,185.57	32	-5.4	38.71	34	-3.3
2003-04	7,262,026	12.5*	1,317.01	37	-8.9	41.23	35	-7.5
2004-05	7,100,591	-2.2	1,280.27	39	-13.7	38.53	37	-11.8
2005-06	7,125,253	0.3	1,277.46	44	-15.9	37.30	40	-12.7
2006-07	7,170,274	0.6	1,277.95	46	-17.2	35.38	40	-13.4
2007-08	7,385,531	3.0	1,309.26	47	-16.6	34.81	40	-12.4
2008-09	9,159,738	24.0	1,615.68	36	-7.9	41.58	35	-3.6
2009-10	10,834,013	18.3	1,903.38	34	-5.6	50.05	34	-3.1
2010-11	11,019,254	1.7	1,928.75	35	-7.1	49.42	35	-4.0
2011-12	9,457,828	-14.2	1,649.41	41	-10.7	40.17	38	-7.8
2012-13	9,510,296	0.6	1,651.89	40	-10.3	38.62	36	-7.3
2013-14	9,586,304	0.8	1,659.00	42	-12.0	38.68	36	-8.9
2014-15	9,769,697	1.9	1,686.15	41	-17.5	37.82	40	-14.0
2015-16	9,791,585	0.2	1,684.61	44	-21.3	36.30	41	-18.0
2016-17	9,939,148	1.5	1,702.94	44	-21.7	36.22	42	-18.0
2017-18	9,882,048	-0.6	1,686.71	45	-25.2	34.73	44	-21.0
2018-19	10,904,698	10.3	1,854.48	39	-19.6	36.56	39	-15.2
2019-20	13,647,680	25.2	2,316.18	40	-15.7	43.88	38	-10.5
Cumulative Change		195.5%						
Average Annual Change		5.3%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 58

### Historical Data On Wisconsin State and Local Government Insurance Trust Revenue\*

Fiscal Year	Ins. Trust Revenue (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$9,512,784		\$1,783.87	2	81.7%	\$66.43	3	84.3%
1999-00	11,567,852	21.6%	2,152.56	12	95.0	77.66	12	99.6
2001-02	-2,088,260	-118.1**	-383.51	49	-815.8	-12.52	49	-466.1
2003-04	12,046,845	N.A.***	2,184.76	6	48.1	68.39	6	50.3
2004-05	10,366,905	-13.9	1,869.20	5	44.3	56.25	4	47.5
2005-06	8,233,583	-20.6	1,476.17	10	6.6	43.10	8	10.6
2006-07	14,624,304	77.6	2,606.47	6	31.6	72.15	5	37.5
2007-08	-1,822,700	-112.5	-323.12	47	-285.2	-8.59	47	-294.6
2008-09	-22,878,526	N.A.***	-4,035.54	51	154.4	-103.85	51	166.2
2009-10	18,406,024	N.A.***	3,233.67	1	94.5	85.03	1	99.6
2010-11	13,498,929	-26.7	2,362.78	8	10.9	60.54	8	14.7
2011-12	3,546,580	-73.7	618.51	26	-16.5	15.06	24	-13.8
2012-13	15,122,550	326.4	2,626.72	6	43.3	61.41	3	48.2
2013-14	15,541,808	2.8	2,689.65	7	24.4	62.71	6	28.9
2014-15	8,636,426	-44.4	1,490.56	6	49.9	33.43	3	56.3
2015-16	2,382,548	-72.4	409.91	36	-38.6	8.83	38	-36.0
2016-17	11,020,535	362.6	1,888.22	17	-2.4	40.17	18	2.3
2017-18	19,507,074	77.0	3,329.55	2	77.6	68.55	2	87.4
2018-19	-1,243,283	-106.4	-211.44	51	-116.7	-4.17	51	-117.7
2019-20	24,210,666	N.A.***	4,108.85	1	194.8	77.84	1	213.0
Cumulative Change		154.5%						
Average Annual Change		4.5%						

\*Insurance trust revenues exhibit inconsistent collection patterns, primarily due to year-to-year variations in employee retirement system revenues.

\*\*Two-year growth rate.

\*\*\*No growth rate is shown for 2003-04, 2008-09, 2009-10, or 2019-20 because the amounts in the prior years were negative.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 59

### Historical Data On Wisconsin Total State and Local Government Expenditures

Fiscal Year	Total Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$31,673,392		\$5,939.50	14	1.9%	\$221.18	22	3.4%
1999-00	34,558,971	9.1%	6,430.77	14	3.9	232.00	18	6.3
2001-02	39,261,767	13.6*	7,210.39	17	1.1	235.45	23	3.4
2003-04	42,477,302	8.2*	7,703.50	19	-0.5	241.15	24	1.0
2004-05	43,146,484	1.6	7,779.52	20	-2.9	234.11	27	-0.8
2005-06	45,311,450	5.0	8,123.75	21	-3.1	237.17	25	0.5
2006-07	46,819,475	3.3	8,344.56	25	-5.8	231.00	28	-1.5
2007-08	49,302,771	5.3	8,740.08	25	-6.4	232.36	31	-1.7
2008-09	52,790,390	7.1	9,311.68	24	-4.6	239.62	29	-0.1
2009-10	55,838,979	5.8	9,810.09	24	-2.6	257.96	26	0.0
2010-11	56,892,801	1.9	9,958.19	23	-1.7	255.14	22	1.6
2011-12	55,630,720	-2.2	9,701.79	25	-3.4	236.29	26	-0.3
2012-13	55,498,470	-0.2	9,639.83	25	-4.3	225.38	26	-1.1
2013-14	58,217,227	4.9	10,075.02	24	-2.2	234.89	22	1.3
2014-15	59,174,093	1.6	10,212.84	24	-3.5	229.05	23	0.7
2015-16	59,452,835	0.5	10,228.66	25	-6.1	220.44	28	-2.2
2016-17	62,502,369	5.1	10,708.95	25	-4.7	227.80	27	-0.1
2017-18	62,705,356	0.3	10,702.83	25	-7.9	220.35	30	-2.8
2018-19	64,592,383	3.0	10,984.74	25	-8.9	216.57	29	-3.9
2019-20	67,584,371	4.6	11,469.90	28	-10.1	217.30	31	-4.6
Cumulative Change		113.4%						
Average Annual Change		3.7%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 60

### Historical Data On Wisconsin State and Local Government Direct General Expenditures

Fiscal Year	Direct General Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$28,043,255		\$5,258.77	15	4.9%	\$195.83	23	6.4%
1999-00	30,762,068	9.7%	5,724.24	12	7.5	206.51	20	10.0
2001-02	34,003,403	10.5*	6,244.70	15	3.7	203.92	21	6.0
2003-04	36,780,820	8.2*	6,670.41	17	2.6	208.81	24	4.1
2004-05	37,723,710	2.6	6,801.76	19	0.1	204.68	24	2.3
2005-06	39,408,187	4.5	7,065.37	20	-0.4	206.27	24	3.3
2006-07	40,617,747	3.1	7,239.24	22	-3.5	200.40	26	0.9
2007-08	42,464,533	4.5	7,527.84	25	-4.7	200.14	28	0.1
2008-09	44,792,770	5.5	7,900.99	25	-2.9	203.32	25	1.6
2009-10	46,313,491	3.4	8,136.60	23	-0.8	213.95	26	1.8
2010-11	47,927,485	3.5	8,388.96	22	1.4	214.94	24	4.9
2011-12	47,084,223	-1.8	8,211.31	23	-0.4	199.99	24	2.9
2012-13	47,205,622	0.3	8,199.40	24	-1.2	191.70	27	2.1
2013-14	49,617,396	5.1	8,586.74	22	0.8	200.19	22	4.4
2014-15	51,021,463	2.8	8,805.78	22	-0.3	197.49	23	4.1
2015-16	51,083,613	0.1	8,788.76	24	-3.7	189.41	28	0.3
2016-17	54,079,769	5.9	9,265.85	22	-1.5	197.10	24	3.2
2017-18	54,010,467	-0.1	9,218.74	27	-5.5	189.79	29	-0.3
2018-19	55,659,170	3.1	9,465.53	27	-6.6	186.61	31	-1.5
2019-20	57,692,222	3.7	9,791.08	28	-7.1	185.49	30	-1.4
Cumulative Change		105.7%						
Average Annual Change		3.5%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 61

### Historical Data On Wisconsin State and Local Government Insurance Trust Expenditures

Fiscal Year	Insurance Trust Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$2,364,277		\$443.36	18	7.4%	\$16.51	16	9.0%
1999-00	2,602,069	10.1%	484.20	16	9.1	17.47	16	11.7
2001-02	4,019,479	54.5*	738.17	12	24.3	24.10	8	27.2
2003-04	4,269,389	6.2*	774.28	12	14.6	24.24	9	16.3
2004-05	4,014,490	-6.0	723.83	15	9.3	21.78	9	11.7
2005-06	4,196,008	4.5	752.29	13	10.0	21.96	10	14.1
2006-07	4,415,898	5.2	787.04	11	10.9	21.79	10	15.9
2007-08	4,993,632	13.1	885.24	11	14.5	23.53	7	20.2
2008-09	5,831,432	16.8	1,028.60	11	13.9	26.47	10	19.2
2009-10	7,305,556	25.3	1,283.48	15	10.6	33.75	14	13.5
2010-11	6,722,894	-8.0	1,176.74	17	1.7	30.15	17	5.2
2011-12	6,419,701	-4.5	1,119.57	15	1.3	27.27	14	4.6
2012-13	6,119,121	-4.7	1,062.86	15	-0.1	24.85	14	3.3
2013-14	6,369,762	4.1	1,102.35	14	2.6	25.70	13	6.3
2014-15	5,702,800	-10.5	984.24	16	-2.6	22.07	16	1.6
2015-16	5,890,313	3.3	1,013.41	16	-2.6	21.84	18	1.5
2016-17	6,057,555	2.8	1,037.88	16	-3.7	22.08	19	1.0
2017-18	6,284,063	3.7	1,072.59	17	-2.7	22.08	18	2.6
2018-19	6,576,354	4.7	1,118.39	15	-1.0	22.05	17	4.5
2019-20	7,389,834	12.4	1,254.15	24	-11.3	23.76	26	-5.8
Cumulative Change		212.6%						
Average Annual Change		5.6%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 62

### Historical Data On Wisconsin State and Local Government Expenditures for Current Operations, Other Than Wages

Fiscal Year	Current Operations Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$13,539,675		\$2,539.01	20	4.7%	\$94.55	22	6.2%
1999-00	15,308,611	13.1%	2,848.64	14	8.6	102.77	20	11.2
2001-02	17,114,091	11.8*	3,142.99	19	1.6	102.63	23	3.9
2003-04	19,590,584	14.5*	3,552.86	16	4.2	111.22	21	5.7
2004-05	20,403,369	4.1	3,678.82	18	2.0	110.71	22	4.3
2005-06	21,566,682	5.7	3,866.62	19	1.7	112.89	24	5.5
2006-07	22,531,323	4.5	4,015.72	21	-0.4	111.17	24	4.1
2007-08	23,378,220	3.8	4,144.34	22	-2.5	110.18	26	2.4
2008-09	25,434,174	8.8	4,486.33	20	1.6	115.45	21	6.3
2009-10	26,639,710	4.7	4,680.21	18	4.6	123.07	19	7.3
2010-11	27,921,365	4.8	4,887.20	15	6.2	125.22	16	9.8
2011-12	28,447,257	1.9	4,961.09	15	6.3	120.83	17	9.8
2012-13	28,293,472	-0.5	4,914.45	16	4.5	114.90	19	8.0
2013-14	29,966,772	5.9	5,186.02	17	5.7	120.91	16	9.5
2014-15	30,999,371	3.4	5,350.17	17	3.7	119.99	18	8.2
2015-16	31,241,899	0.8	5,375.06	18	0.7	115.84	22	4.9
2016-17	31,157,118	-0.3	5,338.36	24	-3.0	113.56	27	1.7
2017-18	31,049,238	-0.3	5,299.62	28	-7.1	109.11	31	-2.0
2018-19	32,430,541	4.4	5,515.22	26	-7.1	108.73	31	-2.0
2019-20	33,636,601	3.7	5,708.55	26	-8.0	108.15	30	-2.3
Cumulative Change		148.4%						
Average Annual Change		4.4%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 63

### Historical Data On Wisconsin State and Local Government Expenditures for Salaries and Wages

Fiscal Year	Salary and Wage Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$9,934,106		\$1,862.88	17	-0.5%	\$69.37	29	0.9%
1999-00	10,182,450	2.5%	1,894.76	21	-2.6	68.36	30	-0.3
2001-02	11,208,846	10.1*	2,058.50	21	-2.9	67.22	29	-0.6
2003-04	12,024,334	7.3*	2,180.68	24	-4.1	68.26	32	-2.7
2004-05	12,298,435	2.3	2,217.47	26	-5.7	66.73	30	-3.6
2005-06	12,563,304	2.2	2,252.43	26	-7.1	65.76	30	-3.6
2006-07	12,899,234	2.7	2,299.01	27	-9.1	63.64	32	-5.0
2007-08	13,562,918	5.1	2,404.35	30	-8.8	63.92	31	-4.2
2008-09	13,874,899	2.3	2,447.39	31	-9.7	62.98	34	-5.5
2009-10	14,268,264	2.8	2,506.72	26	-8.2	65.91	32	-5.8
2010-11	14,363,523	0.7	2,514.11	28	-7.7	64.42	32	-4.5
2011-12	13,778,675	-4.1	2,402.95	31	-9.3	58.52	37	-6.3
2012-13	14,344,386	4.1	2,491.55	31	-7.9	58.25	35	-4.8
2013-14	14,744,858	2.8	2,551.73	27	-7.2	59.49	34	-3.8
2014-15	15,111,107	2.5	2,608.02	26	-6.8	58.49	32	-2.8
2015-16	15,384,226	1.8	2,646.80	29	-7.5	57.04	35	-3.6
2016-17	15,870,254	3.2	2,719.16	30	-8.4	57.84	33	-3.9
2017-18	16,040,516	1.1	2,737.87	31	-9.9	56.37	35	-4.9
2018-19	16,623,891	3.6	2,827.10	30	-9.8	55.74	34	-4.8
2019-20	17,084,705	2.8	2,899.49	29	-10.6	54.93	36	-5.1
Cumulative Change		72.0%						
Average Annual Change		2.6%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 64

### Historical Data On Wisconsin State and Local Government Capital Outlays

Fiscal Year	Capital Outlays (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$3,861,424		\$724.11	21	1.8%	\$26.96	28	3.3%
1999-00	4,352,273	12.7%	809.88	18	5.3	29.22	25	7.8
2001-02	4,773,065	9.7*	876.57	21	-1.9	28.62	24	0.3
2003-04	4,345,163	-9.0*	788.02	28	-14.3	24.67	35	-13.0
2004-05	4,310,691	-0.8	777.24	32	-17.4	23.39	33	-15.6
2005-06	4,691,873	8.8	841.19	33	-15.5	24.56	34	-12.4
2006-07	4,628,644	-1.3	824.96	39	-23.8	22.84	39	-20.3
2007-08	4,912,062	6.1	870.78	39	-24.3	23.15	40	-20.5
2008-09	4,908,819	-0.1	865.87	41	-26.7	22.28	40	-23.3
2009-10	5,110,319	4.1	897.81	38	-21.9	23.61	39	-19.8
2010-11	5,251,251	2.8	919.15	35	-14.8	23.55	39	-11.9
2011-12	4,641,270	-11.6	809.42	41	-22.8	19.71	43	-20.2
2012-13	4,607,209	-0.7	800.25	39	-21.8	18.71	41	-19.2
2013-14	4,966,695	7.8	859.53	32	-14.0	20.04	34	-10.9
2014-15	5,340,151	7.5	921.66	29	-11.7	20.67	31	-7.9
2015-16	4,873,529	-8.7	838.47	40	-22.8	18.07	42	-19.5
2016-17	6,988,744	43.4	1,197.43	18	7.0	25.47	19	12.2
2017-18	6,931,144	-0.8	1,183.04	21	-0.6	24.36	20	4.9
2018-19	6,516,591	-6.0	1,108.23	26	-11.4	21.85	31	-6.5
2019-20	6,800,546	4.4	1,154.14	26	-10.0	21.87	32	-4.4
Cumulative Change		76.1%						
Average Annual Change		2.7%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 65

### Historical Data On Wisconsin State and Local Government Expenditures for Interest on Debt

Fiscal Year	Interest Expenditures on Debt (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$1,334,266		\$250.21	25	-9.9%	\$9.32	29	-8.6%
1999-00	1,426,469	6.9%	265.44	27	-7.0	9.58	31	-4.8
2001-02	1,525,209	6.9*	280.10	23	-7.3	9.15	28	-5.2
2003-04	1,626,277	6.6*	294.93	23	-7.7	9.23	25	-6.4
2004-05	1,566,456	-3.7	282.44	26	-9.1	8.50	25	-7.1
2005-06	1,704,764	8.8	305.64	21	-6.6	8.92	19	-3.1
2006-07	1,786,594	4.8	318.42	25	-9.6	8.81	25	-5.5
2007-08	1,880,545	5.3	333.37	25	-10.9	8.86	24	-6.4
2008-09	2,095,422	11.4	369.61	22	-4.0	9.51	19	0.4
2009-10	1,822,546	-13.0	320.19	28	-17.4	8.42	28	-15.2
2010-11	1,873,363	2.8	327.90	24	-17.3	8.40	26	-14.5
2011-12	1,608,951	-14.1	280.59	31	-29.6	6.83	33	-27.3
2012-13	1,459,108	-9.3	253.44	37	-36.0	5.93	40	-33.9
2013-14	1,412,891	-3.2	244.51	37	-37.0	5.70	40	-34.8
2014-15	1,341,981	-5.0	231.61	43	-39.1	5.19	39	-36.4
2015-16	1,341,323	0.0	230.77	38	-38.3	4.97	40	-35.7
2016-17	1,452,134	8.3	248.80	35	-33.7	5.29	37	-30.5
2017-18	1,388,361	-4.4	236.97	38	-38.8	4.88	39	-35.4
2018-19	1,335,459	-3.8	227.11	39	-42.2	4.48	42	-39.0
2019-20	1,490,039	11.6	252.88	35	-35.9	4.79	38	-31.9
Cumulative Change		11.7%						
Average Annual Change		0.5%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 66

### Historical Data On Wisconsin State and Local Government Expenditures for Assistance and Subsidies

Fiscal Year	Assistance and Subsidies (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$466,837		\$87.54	25	-22.4%	\$3.26	27	-21.3%
1999-00	585,640	25.4%	108.98	20	-2.0	3.93	20	0.3
2001-02	621,077	6.1*	114.06	18	-0.9	3.72	20	1.4
2003-04	621,555	0.1*	112.72	22	-12.0	3.53	23	-10.7
2004-05	553,043	-11.0	99.72	25	-22.0	3.00	27	-20.2
2005-06	562,318	1.7	100.82	25	-22.8	2.94	28	-20.0
2006-07	557,782	-0.8	99.41	31	-25.0	2.75	32	-21.6
2007-08	575,394	3.2	102.00	31	-26.2	2.71	30	-22.5
2008-09	645,644	12.2	113.88	29	-21.8	2.93	29	-18.1
2009-10	692,584	7.3	121.68	29	-21.0	3.20	30	-18.9
2010-11	760,405	9.8	133.10	27	-17.3	3.41	29	-14.4
2011-12	734,866	-3.4	128.16	30	-23.7	3.12	32	-21.2
2012-13	675,174	-8.1	117.27	37	-32.1	2.74	36	-29.8
2013-14	756,249	12.0	130.88	31	-25.9	3.05	32	-23.3
2014-15	678,683	-10.3	117.13	40	-34.2	2.63	38	-31.4
2015-16	721,545	6.3	124.14	40	-32.4	2.68	40	-29.6
2016-17	976,564	35.3	167.32	21	-9.3	3.56	24	-4.9
2017-18	1,012,035	3.6	172.74	23	-10.4	3.56	24	-5.5
2018-19	1,109,547	9.6	188.69	21	-6.3	3.72	22	-1.1
2019-20	1,182,646	6.6	200.71	19	-7.2	3.80	22	-1.5
Cumulative Change		153.3%						
Average Annual Change		4.5%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 67

### Historical Data On Wisconsin State and Local Government Expenditures for Elementary and Secondary Education

Fiscal Year	Elem. and Sec. Education Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$7,566,569		\$1,418.91	7	16.5%	\$52.84	8	18.2%
1999-00	7,792,624	3.0%	1,450.06	9	12.0	52.31	8	14.7
2001-02	8,464,946	8.6*	1,554.58	9	8.7	50.76	9	11.2
2003-04	8,722,218	3.0*	1,581.82	17	2.5	49.52	15	4.0
2004-05	8,961,006	2.7	1,615.71	17	0.8	48.62	16	3.0
2005-06	9,336,693	4.2	1,673.95	20	-0.6	48.87	18	3.1
2006-07	9,546,602	2.2	1,701.48	21	-4.2	47.10	22	0.2
2007-08	10,091,255	5.7	1,788.91	22	-3.8	47.56	20	1.0
2008-09	10,416,869	3.2	1,837.43	24	-2.5	47.28	21	2.1
2009-10	10,591,098	1.7	1,860.70	20	0.4	48.93	21	3.0
2010-11	10,862,164	2.6	1,901.25	17	4.9	48.71	16	8.5
2011-12	10,131,903	-6.7	1,766.97	22	-1.5	43.04	24	1.7
2012-13	10,240,793	1.1	1,778.78	21	-1.1	41.59	25	2.2
2013-14	10,601,065	3.5	1,834.61	22	-0.2	42.77	20	3.4
2014-15	10,856,187	2.4	1,873.67	22	-1.1	42.02	20	3.1
2015-16	11,084,196	2.1	1,907.00	25	-2.4	41.10	22	1.7
2016-17	11,350,610	2.4	1,944.78	25	-4.2	41.37	24	0.4
2017-18	12,188,085	7.4	2,080.32	23	-0.5	42.83	20	5.0
2018-19	12,285,635	0.8	2,089.33	25	-3.9	41.19	25	1.3
2019-20	12,577,689	2.4	2,134.59	26	-4.7	40.44	26	1.2
Cumulative Change		66.2%						
Average Annual Change		2.4%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 68

### Historical Data On Wisconsin State and Local Government Expenditures for Public Welfare

Fiscal Year	Public Welfare Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Pers. Inc.	Rank	
1998-99	\$4,128,245		\$774.14	21	0.4%	\$28.83	22	1.8%
1999-00	4,469,954	8.3%	831.77	23	0.6	30.01	25	3.0
2001-02	5,559,624	24.4*	1,021.02	19	4.4	33.34	23	6.8
2003-04	6,858,367	23.4*	1,243.80	16	8.4	38.94	18	10.0
2004-05	7,002,387	2.1	1,262.56	18	3.4	37.99	17	5.7
2005-06	7,202,754	2.9	1,291.36	17	4.9	37.70	18	8.8
2006-07	7,574,585	5.2	1,350.01	17	5.7	37.37	18	10.5
2007-08	7,479,999	-1.2	1,326.01	19	-0.2	35.25	23	4.8
2008-09	8,868,921	18.6	1,564.39	15	11.0	40.26	16	16.1
2009-10	9,573,807	7.9	1,681.98	12	14.1	44.23	16	17.0
2010-11	10,133,269	5.8	1,773.67	13	12.7	45.44	16	16.6
2011-12	9,599,042	-5.3	1,674.04	18	8.0	40.77	21	11.5
2012-13	9,641,236	0.4	1,674.64	19	3.0	39.15	23	6.5
2013-14	11,124,973	15.4	1,925.28	15	12.8	44.89	18	16.9
2014-15	11,606,648	4.3	2,003.19	19	5.1	44.93	19	9.6
2015-16	12,250,660	5.5	2,107.68	18	4.8	45.42	20	9.2
2016-17	12,699,379	3.7	2,175.87	19	4.9	46.28	23	10.0
2017-18	12,760,810	0.5	2,178.07	19	1.2	44.84	23	6.8
2018-19	13,379,308	4.8	2,275.32	19	0.7	44.86	23	6.3
2019-20	14,238,249	6.4	2,416.41	20	1.2	45.78	22	7.5
Cumulative Change		244.9%						
Average Annual Change		6.1%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 69

### Historical Data On Wisconsin State and Local Government Expenditures for Higher Education

Fiscal Year	Higher Education Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$2,949,373		\$553.08	13	25.8%	\$20.60	21	27.6%
1999-00	3,227,670	9.4%	600.61	11	26.1	21.67	19	29.1
2001-02	3,710,116	14.9*	681.36	12	25.0	22.25	20	27.8
2003-04	4,222,486	13.8*	765.77	12	29.9	23.97	15	31.8
2004-05	4,375,836	3.6	788.98	10	28.1	23.74	15	30.9
2005-06	4,515,620	3.2	809.59	13	26.1	23.64	18	30.8
2006-07	4,824,377	6.8	859.84	11	26.9	23.80	15	32.6
2007-08	4,966,931	3.0	880.51	14	20.1	23.41	20	26.2
2008-09	5,180,517	4.3	913.79	14	19.5	23.51	19	25.0
2009-10	5,640,994	8.9	991.04	13	25.9	26.06	15	29.2
2010-11	5,869,385	4.0	1,027.34	12	26.6	26.32	12	31.0
2011-12	6,212,398	5.8	1,083.42	9	31.5	26.39	12	35.8
2012-13	5,842,762	-5.9	1,014.86	14	23.7	23.73	16	27.8
2013-14	6,123,991	4.8	1,059.81	12	26.1	24.71	13	30.6
2014-15	6,020,021	-1.7	1,038.99	13	22.1	23.30	17	27.3
2015-16	6,294,886	4.6	1,083.01	14	21.9	23.34	17	27.0
2016-17	6,268,384	-0.4	1,074.00	15	18.3	22.85	19	23.9
2017-18	6,080,193	-3.0	1,037.79	19	12.8	21.37	22	19.0
2018-19	6,509,742	7.1	1,107.06	16	17.4	21.83	16	23.8
2019-20	6,449,226	-0.9	1,094.51	15	13.1	20.74	20	20.1
Cumulative Change		118.7%						
Average Annual Change		3.8%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 70

### Historical Data On Wisconsin State and Local Government Expenditures for Highways

Fiscal Year	Highway Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$2,386,588		\$447.54	15	34.3%	\$16.67	18	36.2%
1999-00	2,710,676	13.6%	504.41	14	40.4	18.20	18	43.8
2001-02	2,986,139	10.2*	548.40	14	36.8	17.91	17	39.9
2003-04	2,874,697	-3.7*	521.34	16	30.2	16.32	20	32.2
2004-05	3,024,457	5.2	545.32	14	27.5	16.41	17	30.4
2005-06	3,262,331	7.9	584.89	16	27.9	17.08	16	32.6
2006-07	3,206,753	-1.7	571.53	15	18.7	15.82	18	24.1
2007-08	3,510,194	9.5	622.26	14	23.0	16.54	17	29.2
2008-09	3,524,001	0.4	621.60	18	23.6	16.00	19	29.3
2009-10	3,650,120	3.6	641.27	15	27.2	16.86	18	30.6
2010-11	3,741,619	2.5	654.91	15	32.7	16.78	16	37.2
2011-12	4,039,006	7.9	704.39	10	38.8	17.16	11	43.4
2012-13	4,205,729	4.1	730.52	8	44.4	17.08	9	49.2
2013-14	4,388,605	4.3	759.49	9	46.9	17.71	9	52.2
2014-15	4,473,794	1.9	772.13	9	45.2	17.32	9	51.5
2015-16	3,796,340	-15.1	653.15	18	19.0	14.08	19	24.0
2016-17	5,598,298	47.5	959.19	6	72.8	20.40	5	81.1
2017-18	4,549,156	-18.7	776.47	13	31.1	15.99	12	38.3
2018-19	4,722,485	3.8	803.12	15	30.9	15.83	14	38.1
2019-20	4,789,959	1.4	812.92	14	31.9	15.40	14	40.1
Cumulative Change		100.7%						
Average Annual Change		3.4%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 71

### Historical Data On Wisconsin State and Local Government Expenditures for Police and Fire Services

Fiscal Year	Police and Fire Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$1,481,597		\$277.83	15	3.9%	\$10.35	14	5.4%
1999-00	1,581,800	6.8%	294.34	14	3.9	10.62	13	6.4
2001-02	1,761,684	11.4*	323.53	16	2.9	10.56	15	5.2
2003-04	1,896,783	7.7*	343.99	17	1.7	10.77	14	3.2
2004-05	1,866,372	-1.6	336.52	20	-5.3	10.13	17	-3.2
2005-06	1,986,485	6.4	356.15	21	-5.2	10.40	16	-1.7
2006-07	2,075,028	4.5	369.83	22	-7.7	10.24	17	-3.5
2007-08	2,163,721	4.3	383.57	21	-9.4	10.20	16	-4.9
2008-09	2,297,702	6.2	405.29	20	-8.5	10.43	19	-4.3
2009-10	2,300,305	0.1	404.13	23	-8.8	10.63	20	-6.4
2010-11	2,382,383	3.6	417.00	21	-5.9	10.68	19	-2.7
2011-12	2,428,703	1.9	423.56	21	-4.5	10.32	17	-1.3
2012-13	2,451,527	0.9	425.82	21	-4.4	9.96	17	-1.2
2013-14	2,435,880	-0.6	421.55	23	-7.8	9.83	20	-4.5
2014-15	2,500,760	2.7	431.61	23	-7.9	9.68	19	-3.9
2015-16	2,607,768	4.3	448.66	23	-7.4	9.67	21	-3.5
2016-17	2,571,082	-1.4	440.52	27	-12.4	9.37	25	-8.1
2017-18	2,558,589	-0.5	436.71	27	-15.6	8.99	27	-10.9
2018-19	2,623,266	2.5	446.12	30	-17.5	8.80	31	-12.9
2019-20	2,667,819	1.7	452.76	32	-19.7	8.58	31	-14.7
Cumulative Change		80.1%						
Average Annual Change		2.8%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 72

### Historical Data On Wisconsin State and Local Government Health Expenditures

Fiscal Year	Health Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$906,664		\$170.02	20	-0.4%	\$6.33	20	1.1%
1999-00	1,026,484	13.2%	191.01	19	4.9	6.89	19	7.4
2001-02	1,229,637	19.8*	225.82	15	9.2	7.37	20	11.7
2003-04	1,298,765	5.6*	235.54	17	7.1	7.37	16	8.7
2004-05	1,350,229	4.0	243.45	17	8.0	7.33	16	10.4
2005-06	1,509,580	11.8	270.65	15	15.4	7.90	14	19.7
2006-07	1,575,659	4.4	280.83	14	13.9	7.77	14	19.0
2007-08	1,857,288	17.9	329.25	11	25.5	8.75	9	31.8
2008-09	1,804,900	-2.8	318.37	14	17.5	8.19	15	23.0
2009-10	1,854,230	2.7	325.76	13	23.8	8.57	12	27.1
2010-11	1,808,586	-2.5	316.56	13	19.8	8.11	13	23.9
2011-12	1,817,253	0.5	316.92	15	14.8	7.72	16	18.6
2012-13	1,846,164	1.6	320.67	18	15.3	7.50	16	19.1
2013-14	1,676,215	-9.2	290.08	19	1.4	6.76	19	5.0
2014-15	1,772,697	5.8	305.95	18	7.2	6.86	16	11.9
2015-16	1,504,204	-15.1	258.79	23	-12.5	5.58	22	-8.8
2016-17	1,595,006	6.0	273.28	23	-13.6	5.81	21	-9.4
2017-18	1,345,652	-15.6	229.68	32	-28.6	4.73	29	-24.7
2018-19	1,446,025	7.5	245.91	30	-27.8	4.85	26	-23.8
2019-20	1,512,013	4.6	256.61	29	-30.4	4.86	27	-26.1
Cumulative Change		66.8%						
Average Annual Change		2.5%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 73

### Historical Data On Wisconsin State and Local Government Corrections Expenditures

Fiscal Year	Corrections Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$926,721		\$173.78	15	6.3%	\$6.47	17	7.9%
1999-00	1,029,820	11.1%	191.63	11	10.8	6.91	12	13.4
2001-02	1,175,910	14.2*	215.96	10	13.7	7.05	9	16.3
2003-04	1,157,417	-1.6*	209.90	12	9.1	6.57	13	10.7
2004-05	1,205,599	4.2	217.38	14	8.7	6.54	13	11.1
2005-06	1,276,332	5.9	228.83	13	9.0	6.68	12	13.0
2006-07	1,365,799	7.0	243.42	14	7.8	6.74	12	12.7
2007-08	1,446,503	5.9	256.43	16	7.2	6.82	13	12.6
2008-09	1,516,021	4.8	267.41	14	9.2	6.88	11	14.3
2009-10	1,523,868	0.5	267.72	11	13.3	7.04	11	16.3
2010-11	1,543,626	1.3	270.19	11	15.0	6.92	8	19.0
2011-12	1,488,020	-3.6	259.51	13	12.7	6.32	11	16.4
2012-13	1,460,914	-1.8	253.75	14	11.1	5.93	12	14.8
2013-14	1,494,984	2.3	258.72	11	11.2	6.03	12	15.3
2014-15	1,510,474	1.0	260.69	12	9.5	5.85	12	14.2
2015-16	1,479,715	-2.0	254.58	12	6.0	5.49	17	10.5
2016-17	1,492,977	0.9	255.80	15	5.4	5.44	17	10.4
2017-18	1,513,986	1.4	258.41	14	4.2	5.32	15	9.9
2018-19	1,516,586	0.2	257.91	15	3.3	5.08	17	9.0
2019-20	1,591,890	5.0	270.16	14	4.0	5.12	16	10.4
Cumulative Change		71.8%						
Average Annual Change		2.6%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 74

### Historical Data On Wisconsin State and Local Government Expenditures for Sewerage and Solid Waste Management

Fiscal Year	Waste Management Expenditures (Thousands)	Percent Change	Amount		% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.		% Difference From U.S. Average
			Per Capita	Rank		Pers. Inc.	Rank	
1998-99	\$963,917		\$180.76	12	17.2%	\$6.73	9	18.9%
1999-00	964,646	0.1%	179.50	14	11.9	6.48	11	14.6
2001-02	1,171,969	21.5*	215.23	6	23.1	7.03	8	25.9
2003-04	1,191,110	1.6*	216.01	9	14.4	6.76	10	16.1
2004-05	1,164,687	-2.2	210.00	15	7.1	6.32	13	9.5
2005-06	1,174,299	0.8	210.54	16	1.2	6.15	16	4.9
2006-07	1,190,766	1.4	212.23	22	-4.4	5.88	19	-0.1
2007-08	1,229,837	3.3	218.02	20	-5.8	5.80	22	-1.1
2008-09	1,295,924	5.4	228.59	22	-6.7	5.88	19	-2.3
2009-10	1,311,254	1.2	230.37	21	-5.8	6.06	23	-3.3
2010-11	1,357,796	3.5	237.66	22	-3.9	6.09	20	-0.7
2011-12	1,304,598	-3.9	227.52	21	-6.1	5.54	22	-3.0
2012-13	1,398,375	7.2	242.89	18	3.5	5.68	13	7.0
2013-14	1,348,708	-3.6	233.41	21	-0.5	5.44	19	3.1
2014-15	1,339,367	-0.7	231.16	21	-1.9	5.18	20	2.3
2015-16	1,376,167	2.7	236.76	21	-4.3	5.10	24	-0.2
2016-17	1,467,249	6.6	251.39	22	0.1	5.35	19	4.9
2017-18	1,633,708	11.3	278.85	16	5.6	5.74	16	11.4
2018-19	1,617,211	-1.0	275.03	18	0.4	5.42	17	5.9
2019-20	1,790,025	10.7	303.79	14	8.5	5.76	13	15.1
Cumulative Change		85.7%						
Average Annual Change		3.0%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 75

### Historical Data On Wisconsin State and Local Government Hospital Expenditures

Fiscal Year	Hospital Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$702,142		\$131.67	39	-48.8%	\$4.90	36	-48.0%
1999-00	812,666	15.7%	151.22	37	-43.8	5.46	36	-42.5
2001-02	851,907	4.8*	156.45	39	-48.6	5.11	37	-47.5
2003-04	980,842	15.1*	177.88	37	-46.1	5.57	36	-45.3
2004-05	1,030,148	5.0	185.74	37	-47.0	5.59	35	-45.8
2005-06	1,121,839	8.9	201.13	37	-44.9	5.87	34	-42.9
2006-07	1,122,040	0.0	199.98	38	-49.6	5.54	36	-47.4
2007-08	1,273,246	13.5	225.71	38	-47.2	6.00	37	-44.6
2008-09	1,142,446	-10.3	201.52	40	-55.9	5.19	38	-53.8
2009-10	1,160,327	1.6	203.85	41	-56.8	5.36	39	-55.6
2010-11	1,187,957	2.4	207.93	40	-57.0	5.33	40	-55.5
2011-12	1,582,063	33.2	275.91	36	-43.9	6.72	35	-42.0
2012-13	1,722,017	8.8	299.11	36	-39.4	6.99	34	-37.4
2013-14	1,882,496	9.3	325.78	36	-37.4	7.60	33	-35.1
2014-15	2,006,613	6.6	346.32	34	-34.5	7.77	31	-31.7
2015-16	2,184,107	8.8	375.77	34	-32.8	8.10	31	-30.0
2016-17	2,432,634	11.4	416.80	30	-29.3	8.87	30	-25.9
2017-18	2,442,693	0.4	416.93	30	-31.6	8.58	30	-27.9
2018-19	2,490,397	2.0	423.52	31	-33.9	8.35	30	-30.2
2019-20	2,434,219	-2.3	413.12	31	-38.5	7.83	29	-34.7
Cumulative Change		246.7%						
Average Annual Change		6.1%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 76

### Historical Data On Wisconsin State and Local Government Expenditures for Parks and Recreation

Fiscal Year	Parks and Recreation Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$491,541		\$92.18	18	9.8%	\$3.43	21	11.4%
1999-00	497,205	1.2%	92.52	18	4.3	3.34	22	6.7
2001-02	654,798	31.7*	120.25	14	14.9	3.93	15	17.5
2003-04	543,561	-17.0*	98.58	26	-5.4	3.09	22	-4.0
2004-05	611,017	12.4	110.17	23	2.0	3.32	21	4.2
2005-06	624,704	2.2	112.00	24	-3.6	3.27	23	0.0
2006-07	653,954	4.7	116.55	23	-6.4	3.23	21	-2.2
2007-08	589,790	-9.8	104.55	28	-21.7	2.78	29	-17.8
2008-09	618,747	4.9	109.14	28	-19.2	2.81	32	-15.5
2009-10	613,661	-0.8	107.81	29	-17.1	2.83	31	-15.0
2010-11	596,851	-2.7	104.47	26	-15.1	2.68	31	-12.2
2011-12	628,272	5.3	109.57	23	-8.0	2.67	26	-5.0
2012-13	614,545	-2.2	106.74	25	-8.7	2.50	28	-5.6
2013-14	619,935	0.9	107.29	24	-9.2	2.50	27	-5.9
2014-15	666,629	7.5	115.05	24	-6.7	2.58	23	-2.7
2015-16	698,508	4.8	120.18	24	-7.1	2.59	25	-3.2
2016-17	717,810	2.8	122.99	27	-11.9	2.62	31	-7.6
2017-18	800,090	11.5	136.56	22	-2.3	2.81	22	3.1
2018-19	779,530	-2.6	132.57	27	-10.7	2.61	29	-5.8
2019-20	795,476	2.0	135.00	29	-12.8	2.56	31	-7.5
Cumulative Change		61.8%						
Average Annual Change		2.3%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 77

### Historical Data On Wisconsin State and Local Government Expenditures for Natural Resources

Fiscal Year	Natural Resources Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$422,761		\$79.28	21	21.3%	\$2.95	26	23.1%
1999-00	485,465	14.8%	90.34	20	26.0	3.26	23	29.0
2001-02	541,637	11.6*	99.47	16	30.0	3.25	22	33.0
2003-04	672,025	24.1*	121.88	14	53.5	3.82	15	55.8
2004-05	693,029	3.1	124.96	13	57.0	3.76	12	60.5
2005-06	696,829	0.5	124.93	13	47.4	3.65	13	52.9
2006-07	732,207	5.1	130.50	16	37.2	3.61	16	43.4
2007-08	799,808	9.2	141.78	12	44.8	3.77	13	52.1
2008-09	753,638	-5.8	132.93	17	34.7	3.42	16	41.0
2009-10	807,197	7.1	141.81	13	54.3	3.73	13	58.3
2010-11	838,775	3.9	146.81	13	59.6	3.76	13	65.0
2011-12	810,281	-3.4	141.31	11	55.3	3.44	12	60.4
2012-13	804,030	-0.8	139.66	15	56.0	3.27	13	61.3
2013-14	841,341	4.6	145.60	15	67.7	3.39	15	73.7
2014-15	854,679	1.6	147.51	15	66.2	3.31	16	73.4
2015-16	651,445	-23.8	112.08	20	18.8	2.42	22	23.7
2016-17	599,562	-8.0	102.73	24	5.6	2.19	24	10.7
2017-18	622,318	3.8	106.22	24	8.6	2.19	24	14.6
2018-19	636,372	2.3	108.22	23	1.0	2.13	23	6.5
2019-20	710,385	11.6	120.56	19	11.3	2.28	21	18.2
Cumulative Change		68.0%						
Average Annual Change		2.5%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 78

### Historical Data On Wisconsin State and Local Government Employee Retirement Expenditures

Fiscal Year	Emp. Retirement Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$1,884,692		\$353.42	14	15.6%	\$13.16	10	17.3%
1999-00	2,114,983	12.2%	393.56	12	16.1	14.20	11	18.8
2001-02	2,980,467	40.9*	547.36	4	37.0	17.87	5	40.1
2003-04	3,256,120	9.2*	590.52	9	25.6	18.49	6	27.5
2004-05	3,240,062	-0.5	584.20	11	18.4	17.58	8	21.0
2005-06	3,444,302	6.3	617.52	11	18.0	18.03	10	22.3
2006-07	3,619,156	5.1	645.04	11	16.2	17.86	10	21.5
2007-08	4,060,459	12.2	719.81	10	20.5	19.14	7	26.6
2008-09	4,193,162	3.3	739.63	11	17.9	19.03	10	23.3
2009-10	4,197,975	0.1	737.52	11	11.4	19.39	12	14.3
2010-11	4,320,817	2.9	756.29	13	6.9	19.38	13	10.6
2011-12	4,609,980	6.7	803.96	12	7.8	19.58	12	11.4
2012-13	4,715,922	2.3	819.13	14	4.6	19.15	13	8.1
2013-14	4,734,716	0.4	819.39	16	0.6	19.10	14	4.2
2014-15	5,069,116	7.1	874.88	14	2.2	19.62	13	6.7
2015-16	5,368,778	5.9	923.68	14	3.5	19.91	13	7.8
2016-17	5,589,470	4.1	957.68	15	2.3	20.37	12	7.2
2017-18	5,868,646	5.0	1,001.69	15	3.5	20.62	12	9.2
2018-19	6,188,755	5.5	1,052.47	14	5.1	20.75	12	10.8
2019-20	6,333,448	2.3	1,074.86	16	4.2	20.36	12	10.6
Cumulative Change		236.0%						
Average Annual Change		5.9%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.

## ATTACHMENT 79

### Historical Data On Wisconsin State and Local Government Unemployment Compensation Benefit Expenditures

Fiscal Year	Unemp. Comp. Expenditures (Thousands)	Percent Change	Amount Per Capita	Rank	% Difference From U.S. Average	Amount Per \$1,000 of Pers. Inc.	Rank	% Difference From U.S. Average
1998-99	\$449,429		\$84.28	14	22.3%	\$3.14	13	24.1%
1999-00	464,288	3.3%	86.40	13	30.7	3.12	11	33.8
2001-02	1,004,757	116.4*	184.52	13	25.8	6.03	8	28.7
2003-04	978,071	-2.7*	177.38	12	20.0	5.55	10	21.8
2004-05	749,436	-23.4	135.13	10	33.8	4.07	8	36.7
2005-06	731,055	-2.5	131.07	10	39.2	3.83	9	44.4
2006-07	792,799	8.4	141.30	8	47.1	3.91	6	53.8
2007-08	928,180	17.1	164.54	9	40.7	4.37	7	47.8
2008-09	1,633,277	76.0	288.09	10	33.6	7.41	7	39.8
2009-10	3,102,192	89.9	545.01	12	24.6	14.33	12	27.8
2010-11	2,399,406	-22.7	419.98	16	7.5	10.76	13	11.1
2011-12	1,799,634	-25.0	313.85	17	3.4	7.64	17	6.8
2012-13	1,400,502	-22.2	243.26	15	7.8	5.69	16	11.5
2013-14	1,633,277	16.6	282.65	11	36.4	6.59	7	41.3
2014-15	631,630	-61.3	109.01	21	5.2	2.44	21	9.7
2015-16	519,502	-17.8	89.38	27	-10.9	1.93	27	-7.2
2016-17	462,622	-10.9	79.26	28	-16.7	1.69	29	-12.7
2017-18	409,954	-11.4	69.97	28	-20.6	1.44	27	-16.3
2018-19	387,599	-5.5	65.92	27	-19.6	1.30	28	-15.2
2019-20	1,050,923	171.1	178.35	38	-46.6	3.38	40	-43.3
Cumulative Change		133.8%						
Average Annual Change		4.1%						

\*Two-year growth rate.

Sources: U.S. Census Bureau and Bureau of Economic Analysis.